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LIMPACT OF THE
TAX REFORM ACT OF 1986
ON MONTANA RESIDENTS

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Submitted by

Policy Economics Group of Peat, Marwick, Mitchell & Co.

Submitted to

the Revenue Oversight Committee of the Montana State Legislature

MGR... 1313 E. G. JUT. HELDIA, MONTANA JEGOD

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INTRODUCTION

This report presents an assessment of the change in the federal and state tax liabilities of Montana residents that will result from the changes in federal personal income tax law contained in the Tax Reform Act of 1986.

The Tax Reform Act of 1986 represents a comprehensive restructuring of the federal individual income tax system. The new tax law will enlarge the tax base by eliminating or reducing a number of deductions and tax shelters, will increase the value of exemptions and standard deductions available to most taxpayers, and will reduce tax rates. Under the new tax law, there will be only two nominal tax rates, 15 percent and 28 percent.

This report is divided into three volumes. This first volume provides a description of the analysis undertaken and a summary of the results of that analysis. Appendix A presents the detailed results of the computer model simulations of changes in federal tax liability due to each major provision of the Tax Reform Act for Montana residents. Appendix B presents the detailed results of the computer model simulations of changes in Montana state tax liability that would automatically result from the federal tax changes.

This summary analysis is divided into six sections. The first section summarizes the methodology used by Policy Economics to develop the data base and model used for the analysis presented in this report. Section two compares the impact of the tax reform provisions covered in this report to the impact of the Tax Reform Act as a whole. Section three is a summary description of each of the major provisions of the new law analyzed in this report. The fourth section contains a description of the simulated behavioral changes expected from taxpayers in response to the tax law changes. The fifth section summarizes the results of the Policy



Economics' computer model simulations of federal income tax liabilities for Montana residents. The final section discusses the simulation results of changes in the Montana state personal income tax that are expected as a result of the federal tax law changes.

Appendix A and B of this report present the detailed computer simulation results of the analysis. Appendix A presents the federal tax liability results for Montana residents. Results are presented for 1987, 1988, and 1989, for the tax law as implemented in each of those years. Appendix B presents the corresponding state tax analysis for Montana residents, based on the assumption that Montana tax law remains unchanged. The same three years are covered.

In each part of Appendix A and B two tables are presented for each provision of the tax act. The first table shows the impact of that provision on tax liabilities. This table shows the effect of the provision on adjusted gross income, taxable income, and tax liability for each of nine income classes. The second table identifies, for each income class, the number of returns affected by that provision and the associated change in tax liability. This table disaggregates these results between taxpayers who do and do not itemize. This second table is omitted for any provisions that do not result in a change in tax liability.

All results are shown for a "Plan X" and a "Plan Y". Plan X shows the tax data for the base against which the effects of the specific provision being analyzed are measured. This base is current law for the first provision in the analysis (elimination of the dividend exclusion); the base is current law plus the effect of the first provision for measuring the effect of the second provision; and so forth, so that the effect of each provision is measured relative to the combined effect of all preceding provisions.



METHODOLOGY

The analysis presented in this report is based on computer simulation, of federal and state tax liability for Montana residents generated by Policy Economics' federal and state personal income tax model and data base.

The Policy Economics federal tax model is similar to the models that the Group's professionals helped develop for the Department of the Treasury and the U.S. Joint Committee on Taxation (JCT). In addition, the Policy Economics model has detailed state tax calculators that allow determination of tax liabilities, both under current law and given changes in either federal or state tax law. The Group's data base is similar to the one used by the Treasury and JCT, but has been enhanced with additional public use computer files and is therefore larger than the data base used by the Treasury.

The basic structure of the Policy Economics data base is derived from a statistical merger of a sample of Federal income tax returns and the Current Population Survey of the U.S. Census Bureau. The statistical procedures used in creating this data base were the same as those used by Policy Economics to assist in the preparation of the personal income tax data base currently used by the U.S. Department of the Treasury.

The tax return data are from the 1981 Statistics of Income (SOI) file that is generated annually by the Internal Revenue Service and were extrapolated to future year levels. This data file contains approximately 140,000 actual tax returns and is the data file that the U.S. Treasury Department has used as the primary data source for Treasury and Joint Tax Committee tax analyses. The returns in the file are a stratified, random sample



from all returns, and each return has a statistical weight indicating the number of returns it represents in the U.S. population.

Data from the 1983 Current Population Survey that were merged with the tax data are from a sample of approximately 70,000 records. These data include demographic information, nontax filer information, and information on nontaxable income sources not found on the Statistics of Income file. Like the tax data described above, the data in this large sample were statistically weighted to represent the entire U.S. population.

To merge these two large data files, a linear programming model was developed that matched the records on the files on the basis of comparable information found on both files. Such information includes income, marital status, family size, homeownership, and other items. The merging of these two files produces a significantly enhanced file that combines the income and tax information from the Statistics of Income data with the demographic characterisites and information on nontax filers and nontaxable income sources from the Current Population Survey. The combined file includes over 500 items of information for each record.

In addition to the merge of the Statistics of Income and Current Population Survey data, the Policy Economics tax data base has been further expanded by adding information on income sources, expenditures, and asset holdings not available in either of these data bases.

The records in the file are classified by the state of residence. This classification allows for splitting of the national data base into individual state data bases for use in the analysis of federal-state tax relationships.



The Montana data bases used in this analysis were created by extrapolating the initial data base to future years using Policy Economics' proprietary software. This software assures that the extrapolation of the data base is consistent with the forecasted values of key economic aggregates in the state.

The economic forecast which was used by the Policy Economics Group to develop the Montana data base used in this analysis was provided by the State of Montana and included data on employment and key components of income. The data are summarized in Table 1.

COVERAGE OF THE POLICY ECONOMICS GROUP'S ESTIMATES PRESENTED IN THIS REPORT

The Tax Reform Act of 1986 represents a comprehensive restructuring of the federal tax system. The individual income tax model simulations made using the Policy Economics Group's tax model estimate the tax liability impact of those provisions that can be captured by use of microsimulation techniques.

As Table 2 below indicates, the revenue losing provisions included in the Policy Economics model simulations cover 97.6 percent of the total estimated revenue losses resulting from the individual income tax provisions in the new tax law.

The coverage is somewhat less great for revenue gaining provisions in the Policy Economics simulations, with 77 percent of the total estimated revenue gains covered by these simulations. Provisions not included in the simulations include business tax provisions that are not candidates for microsimulation modeling, complex retirement accounting changes, repeal of income averaging, and compliance provisions.



Table 1

Economic Assumptions for Montana

	1985	1986	1987	1988	1989
fotal Personal Income					
Dollar Amount (\$ Billions)	9.067	9.550	10.000	10.500	11.000
Percentage change from					
prior year	1.63	5.33	4.71	5.00	4.76
Non paricultural Employment					
Non-agricultural Employment					
Total	278,400	276,200	278,100	280,100	281,000
Percentage change from					
prior year	-0.96	-0.79	0.69	0.72	0.32



Table 2

Coverage of the Policy Economics Model Estimates 1987 - 1991

(in billions of dollars)

	llar Amount of venue Changes: 1987 to 1991	Percent of Total
Provisions Yielding a Revenue Loss:		
Included in simulation Not included Total	\$ -379.1 - 9.4 \$ -388.6	97.6% 2.4 100.0%
Provisions Yielding a Revenue Gain:		
Included in simulation	\$ +205.9	77.2%
Not included:		
Retirement provisions	+18.9	7.1
Compliance and tax administration provisions	+9.0	3.4
Income averaging	+8.5	3.2
Limitation on deductions for meals, travel and entertainment expenses	+5.3	2.0
Accounting provisions	+5.2	2.0
Other provisions	+13.9	5.2
Total	\$ +266.7	100%

Note: Estimates of coverage based on Joint Committee on Taxation estimates of H.R. 3838 for the five-year period 1987 to 1991.



DESCRIPTION OF THE TAX REFORM ACT OF 1986

This section describes each of the major individual income tax provisions of the Tax Reform Act of 1986 that is included in the Policy Economics Group's model simulations. The provisions are discussed in the order in which they are estimated in the model simulations. Generally, provisions are effective January 1, 1987. Exceptions to this date are highlighted where appropriate.

1. Repeal Dividend Income Exclusion

Under current law, the first \$100 of dividends received by an individual, or the first \$200 for a couple filing jointly, is not included in adjusted gross income.

The Tax Reform Act of 1986 repeals this exclusion.

2. Taxation of Unemployment Compensation

Under current law, unemployment benefits are free of tax if the sum of adjusted gross income and benefits is less than a base amount. This base amount is \$12,000 for single taxpayers and \$18,000 for taxpayers filing jointly. If the sum is greater than the base amount, then either the taxpayer's income from unemployment compensation or one-half of the excess of gross income over the base amount, whichever is lower, is included in adjusted gross income.

Under the Tax Reform Act of 1986, all unemployment compensation will be included in adjusted gross income.

3. Elimination of the Two-Earner Marriage Deduction

Under current law, married couples who file a joint tax return can deduct from income the lesser of \$3,000 or ten perce.



of the earned income of the spouse with the lower income. The purpose is to moderate the "marriage penalty", where two individuals would pay more tax if married and filing jointly than if single and filing separately.

The Tax Reform Act of 1986 will eliminate the two-earner deduction.

4. Restrict the Individual Retirement Account (IRA) Deduction

Under current law, the maximum amount that may be deducted for contributions to an individual retirement account is limited to the lesser of \$2,000 per person (or \$2,250 per couple if a nonemployed spousal IRA is involved), or 100 percent of earned income that can be included in the individual's gross income.

Under the Tax Reform Act of 1986, present-law deductions for IRA's will be retained for returns not participating in an employer-sponsored retirement plan. IRA deductions will also be available in full to filers participating in such employer-sponsored retirement plans if the taxpayer's adjusted gross income is below a specified amount (\$40,000 for a joint return and \$25,000 for an unmarried individual). The amount of the deduction will be phased out for these taxpayers as incomes rise, at a 20 percent rate. The deduction will be eliminated when AGI reaches \$50,000 for a joint return or \$35,000 for an unmarried individual. Earnings on IRAs will continue to be tax deferred as under current law, even if the contributions to the IRA are not deductible, so long as the annual contributions are within the maximum dollar limitations.



5. Change Depreciation Provisions

Current law utilizes the Accelerated Cost Recovery System (ACRS).

Under the Tax Reform Act of 1986, the ACRS classes are redefined using the ADR midpoints, and two new classes of 7 and 20 years are added. The method for depreciation is 200 percent declining balance, except for the 15-year and 20-year classes, which use 150 percent declining balance, and structures, which use the straight line method over 27.5 and 31.5 year lives. Automobiles and light trucks, which are currently in the 3-year ACRS class, are moved to the 5-year class and new ADR midpoints are assigned to several asset types.

6. Limit Passive Losses

Under current law, losses from passive investment or business activities may be used to offset income from other sources.

The Tax Reform Act of 1986 will allow a maximum of \$25,000 in real estate losses to be used to offset other income. Losses from any other passive activities will not be allowed to offset income from other sources. Passive losses may be used to offset passive income. Losses suspended by the passive loss provisions may be carried forward.

It is expected that activities that generate passive losses will, in part, be acquired by corporations and that corporate taxes would be correspondingly reduced. This corporate offset, however, is not shown in these simulations, which analyze only individual income taxes.



The passive loss limitation is phased in over five years with disallowance percentages of 35 percent in 1987, 60 percent in 1988, 80 percent in 1989, 90 percent in 1990, and 100 percent after 1990.

7. Changes to the Employee Business and Moving Expenses
Deduction and Miscellaneous Itemized Deductions

Certain employee business and moving expenses can currently be deducted "above-the-line", i.e., by non-itemizers as well as itemizers. Other employee business expenses can be deducted only by itemizers as "miscellaneous itemized deductions".

Under the Tax Reform Act of 1986, employee business expenses will be grouped with miscellaneous itemized deductions as a "below-the-line" itemized deduction. This deduction will be subject to a floor of 2 percent of AGI. The deduction for moving expenses will be moved below-the-line, but it will not be subject to an AGI floor.

8. Limit Non-Business Interest Deductions

Current law allows an itemized deduction for consumer interest, home mortgage interest, and for investment interest as long as investment interest does not exceed investment income by more than \$10,000.

Under the Tax Reform Act of 1986, no deduction will be allowed for consumer interest (e.g., car loans). Deductions for investment interest expenses will not be allowed to exceed investment income. Home mortgage interest will remain deductible on mortgages for first and second homes, but only to the extent that the mortgage value does not exceed the home purchase price plus



cost of improvements. The interest disallowance is phased in overfive years with disallowance percentages of 35 percent of currently deductible interest expense in 1987, 60 percent in 1988, 80 percent in 1989, 90 percent in 1990, and 100 percent after 1990.

9. Restrict the Medical Deduction

Under current law, medical expenses are deductible only to the extent that they are not reimbursed by insurance or other sources, and only to the extent that these non-reimbursed expenses exceed 5 percent of adjusted gross income.

The Tax Reform Act of 1986 will raise the floor to 7.5 percent of adjusted gross income.

10. Eliminate Deduction for Sales Taxes Paid

Under current law, an itemized deduction is allowed for state and local sales taxes paid.

The Tax Reform Act of 1986 will disallow this deduction.

11. Repeal Investment Tax Credit

Current law allows an investment tax credit equal to an amount not to exceed 10 percent of the cost of qualified investment property.

The Tax Reform Act of 1986 will repeal the investment tax credit retroactively for property placed in service on or after January 1, 1986.



12. Change Earned Income Credit

The earned income credit is currently 11 percent of the first \$5,000 of earned income, but it diminishes as income rises above \$6,500 and is eliminated when adjusted gross or earned income reaches \$11,000. The credit is not indexed under current law.

Under the Tax Reform Act of 1986, the maximum earned income credit will be increased to \$800, and it will be indexed to inflation. The phase out range for the credit will be from \$6,500 to \$14,500 in 1987, and from \$9,000 to \$17,000 thereafter.

13. Repeal Political Contributions Credit

The political contributions credit is currently 50 percent of total contributions subject to a maximum of \$50 (\$100 for joint returns).

Under the Tax Reform Act of 1986, this credit will be repealed.

14. Change Personal Exemptions

Under current law, the 1987 personal exemption amount is projected to be \$1,110 (a value indexed for inflation). Exemptions are available for taxpayers, spouses and dependents. Additional exemptions are also available for the blind and those persons 65 years of age and over.

The Tax Reform Act of 1986 will increase the personal exemption amount to \$1,900 in 1987, to \$1,950 in 1988, and \$2,000 for 1989 for individuals and their spouses and dependents. After 1989, the exemption amount will be indexed subject to a "round down" rule. The tax benefit of the personal exemption is also



subject to a surtax, which will eliminate the tax benefit of the personal exemption for high income taxpayers. (See provision 16.)

The new tax law will also eliminate the additional personal exemption for aged and blind taxpayers available under current law. Furthermore, a dependent filing his own tax return will no longer be eligible for a taxpayer exemption if he was claimed as a dependent on his parent's return.

15. Replace Zero Bracket Amount With A Standard Deduction

Under current law, the standard deduction is built directly into the rate bracket so only itemized deductions in excess of a zero bracket amount are subtracted from taxable income. The forecasted 1987 zero bracket amount is \$2,540 for single taxpayers and heads of households, \$3,760 for joint filers, and \$1,880 for married-filing-separate taxpayers.

Under the Tax Reform Act of 1986 the standard deduction will be taken out of the rate bracket. Therefore taxable income will be substantially lower than taxable income under current law. In addition, the amounts of the standard deduction will be increased over the current zero bracket amounts beginning in 1988 for most taxpayers. The standard deductions will be \$5,000 for married individuals filing jointly (\$2,500 for married filing separately), \$4,400 for heads of households, and \$3,000 for single individuals. As under current law, these amounts will be indexed for inflation. An additional \$600 (\$750 on nonjoint returns) standard deduction will be allowed for each individual who is blind or 65 years of age or older. In addition, the general increase in the standard deduction will occur in 1987 for the blind or elderly, rather than 1988. The standard deduction and the additional deduction for the elderly or blind will be indexed subject to a "round down" rule.



16. Change Tax Rates and Add a Surtax

Under current law, marginal tax rates range from 11 percent to 50 percent with up to 15 different tax brackets.

The Tax Reform Act of 1986 will reduce the number of nominal brackets to two, with tax rates of 15 and 28 percent. The 15 percent tax bracket will begin at zero taxable income since there would no longer be a zero bracket amount. In 1988, the 28 percent bracket will begin at \$29,750 for married taxpayers filing jointly (\$14,875 for married filing separately), \$23,900 for heads of households, and \$17,850 for single taxpayers.

Above a certain income level (\$71,900 for married taxpayers filing jointly, \$35,950 for married taxpayers filing separately, \$61,650 for heads of households, and \$43,150 for single taxpayers), a 5 percent surtax will apply up to the point at which the full benefits of the 15 percent bracket and the benefit of the personal exemptions are recaptured. This surtax structure effectively creates a third bracket with a 33 percent marginal rate. For incomes above the range of the surtax, the marginal tax rate is 28 percent. For 1987, a transitional rate structure applies with rates ranging from 11 percent to 38.5 percent with no surtax.

17. Eliminate Capital Gains Exclusion

Under current law, 60 percent of an individual taxpayer's net long-term capital gains is excluded from taxable income. The holding period for gains must be greater than six months for assets acquired after June 22, 1984, and over one year for assets acquired before this date to qualify for long-term treatment. Gains on assets held for less than this period are taxed as ordinary income. The current maximum effective tax rate on net long-

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term capital gains is 20 percent, which results from the 50 percent maximum marginal tax rate on the 40 percent gains subject to tax.

Under the Tax Reform Act of 1986, all long-term and short-term capital gains will be included in adjusted gross income without exclusion. For 1987 only, an alternative 28 percent tax on capital gains is provided in conjunction with the transitional rate structure of that year.

18. Alternative Minimum Tax

Under current law, taxpayers may be subject to an alternative minimum tax computed on a substantially broader base than that used for the regular tax. The alternative tax rate is 20 percent and generally affects only taxpayers with substantial tax preferences, such as excluded capital gains and percentage depletion. The alternative tax exempts the first \$40,000 of alternative minimum taxable income (\$30,000 on single returns).

Under the Tax Reform Act of 1986, the alternative minimum tax rate will be increased to 21 percent, the exempt amount will be phased out (producing an effective tax rate of 26.25 percent over a significant range), and some preferences will be added to the minimum tax base, including the deduction for the appreciated component of charitable gifts.

19. Charitable Giving Behavioral Response

There is no provision of the Tax Reform Act of 1986 which directly affects the deduction for charitable giving (other than the minimum tax provision relating to appreciated property). However, charitable giving is expected to be indirectly affected

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by the tax reform plan, and this behavioral response is simulated in a separate computer run. The behavioral assumptions are discussed in the next section.

SIMULATED BEHAVIORAL RESPONSES TO THE TAX REFORM ACT OF 1986

Several major provisions of the Tax Reform Act of 1986 will provoke significant behavioral responses among taxpayers. Simulation of these behavioral responses is included in this analysis. These assumptions are generally comparable to those used by the U.S. Treasury and the Joint Committee on Taxation. Other behavioral responses that are either less significant or subject to substantial uncertainty are not included in this analysis.

Individual Retirement Accounts

Deductions for contributions to individual retirement accounts will be disallowed or restricted under the Tax Reform Act of 1986 if the taxpayer's employer made a tax-free contribution to the taxpayer's pension, and the return's AGI exceeds certain limits. The interest earned in these accounts will continue to be tax free, however, which means that some incentive to make contributions remains even if the contribution is not deductible. It is assumed, however, that taxpayers will contribute to IRAs only to the extent that they receive deductions for those contributions.

Passive Losses

The Tax Reform Act of 1986 will limit the use of passive losses to offset other income. It is expected that individuals with passive losses will be able to mitigate the impact of this provision by combining passive loss investments with passive income producing investments, since passive losses will continue

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to be allowed to offset passive income. It is expected that the ability of investors to lessen the impact of this provision will grow over time.

As noted above, some passive losses are also expected to be transferred to corporations able to use the losses, with a corresponding reduction in corporate taxes that would partially offset the increase in individual income taxes simulated in this report.

Consumer Interest Deduction

The Tax Reform Act of 1986 will disallow the deduction for consumer interest expenses. This will cause many people to shift their debt portfolios toward debt for which interest expenses are deductible. If a taxpayer has a deductible mortgage payment, it is assumed in this analysis that he will cut his consumer interest by up to 25 percent and increase his home mortgage by the same amount. Taxpayers are also assumed to forego up to 15 percent of their interest income in order to pay off consumer loans. In the near future the behavioral response to this provision is expected to be less than under the fully phased-in tax law.

Capital Gains

The Tax Reform Act of 1986 will raise the maximum marginal rate on capital gains from 20 percent to 33 percent. The 33 percent rate results from the elimination, for upper income tax-payers, of the tax savings associated with the 15 percent tax bracket and personal exemptions. The marginal capital gains tax rate for the highest income taxpayers will be 28 percent.

In the short-term, taxpayers will be able to sharply reduce taxes paid on capital gains by selling assets before January 1, 1987 to realize long-term gains under current law.



Over the long-term, taxpayers will not be able to reduce capital gains realizations as much as in the short-term, but the level of realizations in the future will still be well below current levels. These simulated behavioral responses are consistent with previous simulations of capital gains behavioral responses by the U.S. Treasury and the Joint Tax Committee, and are consistent with the historical evidence presented in the "Report to Congress on the Capital Gains Tax Reduction of 1978," Office of the Secretary, U.S. Treasury, Office of Tax Analysis, September 1985.

Charitable Giving

The current federal tax system encourages charitable giving by allowing a deduction for charitable contributions. For those taxpayers who itemize deductions, the effective "price" of charitable giving is as low as 50 cents on the dollar, because the deduction for charitable donations reduces an individual's tax liability by as much as 50 cents for each dollar of charitable donation deducted. (State and local deductibility further reduces the effective "price" of charitable giving.)

The Tax Reform Act of 1986 will effectively increase the price of charitable giving because tax rates will be reduced. The lowest "price" for charitable giving will be 67 cents on the dollar (computed without regard to state and local taxes). This increase in price will tend to reduce charitable giving by tax-payers who itemize. However, this reduction will be partially offset by the increase in disposable income that will result from the reduction of individual taxes, particularly for those who are in the upper income brackets. The net result of the price and income effects will be a decline in charitable contributions for taxpayers who itemize under current law.



CHANGES IN FEDERAL INCOME TAX LIABILITIES FOR THE UNITED STATE

This section presents the results of the Policy Economics model simulations for federal income tax liabilities. Results are presented individually and in total for the 19 major provisions of the Tax Reform Act of 1986 that are analyzed in this report. The results are reported for U.S. totals (at 1986 levels of income) and for Montana residents for tax years 1987, 1988, and 1989. For each provision, both the dollar impact and the percentage change in U.S. and Montana federal tax liability are shown.

A summary of the simulation results is presented in Table 3, with the provisions listed in the order in which they are estimated in the model. The effect of each provision is measured relative to the tax law that includes the combined impact of each of the preceding provisions in the "stack". This "stacking" order can affect significantly the size of the estimates for individual provisions of the plan, but it does not affect the estimate of the total plan. Consistent with the stacking order used by Policy Economics and the U.S. Treasury in the analysis of the other tax reform plans, the effect of base broadening provisions are generally simulated first, and the effects of changes in exemptions and tax rates are measured last.

The choice of this stacking order means that the revenue effect of base broadening provisions is measured relative to current law tax rates, and that the effect of changes in regular tax rates, capital gains tax rates, and the minimum tax are measured relative to the tax base that results from the other provisions of the Tax Reform Act of 1986. The simulation of the behavioral change in charitable giving is simulated last to capture the full impact of the plan on charitable giving.



Table 3

Impact of the Major Provisions of the Tax Reform Act of 1986 on Federal Tax Liabilities for the United States and Montana Residents

		U.S. Totals (1986 levels)	1987	1988	1989
1.	Repeal dividend income exclusion Dollar amount Percent change	591.4 0.17	1.3 0.19	1.3 0.19	1.5 0.21
2.	Tax all unemployment compensation Dollar amount Percent change	785.1 0.22	3.5 0.51	3.6 0.51	3.5 0.48
3.	Repeal two-earner deduction Dollar amount Percent change	7196.1 2.03	14.9 2.15	16.0 2.26	16.2 2.33
4.	Restrict IRA deduction Dollar amount Percent change	5057.7 1.40	5.3 0.75	6.5 0.90	6.2 0.83
5.	Change depreciation provisions Dollar amount Percent change	538.9 0.15	-1.7 -0.24	-0.2 -0.03	1.2 0.16
6.	Limit passive losses Dollar amount Percent change	5193.4 1.42	9.7 1.36	13.1 1.80	6.6 0.88
7.	Alter employee business expenses & misc deductions Dollar amount Percent change	5523 . 5 1 . 49	14.9 2.07	14 . 5 1 . 95	15.8 2.09
8.	Limit non-business interest deduction Dollar amount Percent change	8463 . 9 2 . 24	10.1 1.37	15.0 1.98	16.7 2.16



Table 3 (Continued)

Impact of the Major Provisions of the Tax Reform Act of 1986 on Federal Tax Liabilities for the United States and Montana Residents

		U.S. Totals (1986 levels)	1987	1988	1989
9.	Raise AGI floor on medical deductions Dollar amount Percent change	1404.5 0.36	4.4 0.59	4.2 0.54	4.5 0.57
10.	Repeal sales tax deduction Dollar amount Percent change	5368 . 9 1 . 39	0.0 0.00	0.0 0.00	0.0 0.00
11.	Repeal investment tax credit Dollar amount Percent change	4619.4 1.18	15.4 2.05	21.3 2.74	22.6 2 . 85
12.	Revise earned income credit Dollar amount Percent change	-2914.9 -0.73	-7.7 -1.01	-12.0 -1.50	-12.4 -1.52
13.	Eliminate political contribution credit Dollar amount Percent change	360.9 0.09	1.2 0.16	1.4 0.18	1.5 0.19
14.	Change personal exemptions Dollar amount Percent change	-25504.5 -6.46	-73.5 -9.68	-74.9 -9.52	-77.4 -9.61
15.	Change ZBA to standard deduction Dollar amount Percent change	-8075 . 5 -2 . 19	-5.6 -0.82	-19.4 -2.72	-20.3 -2.79
16.	Change marginal rates Dollar amount Percent change	-48205.8 -13.35	-56.4 -8.29	-50.8 -7.33	-50.8 -7.18



Table 3 (Continued)

Impact of the Major Provisions of the Tax Reform Act of 1986 on Federal Tax Liabilities for the United States and Montana Residents

		U.S. Totals (1986 levels)	1987	1988	1989
17.	Eliminate capital gains exclusion Dollar amount Percent change	1998.1 0.64	-23.6 -3.78	-4.8 -0.75	2.8 0.43
18.	Change alternative minimum tax Dollar amount Percent change	650.9 0.21	18.9 3.15	10.9 1.71	5.4 0.82
19.	Behavioral impact on charitable giving Dollar amount Percent change	1250 . 7 0.40	1.2 0.19	2.2 0.34	2.3 0.35
	Total Impact Dollar amount Percent change	-35,697.6 -10.12	-67.7 -9.84	-52.2 -7. 4 2	-54.1 -7.50

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The results presented in Table 3 show that, in the aggregate the new tax law (as implemented in 1989) would reduce federal tax liabilities of Montana residents by 7.5 percent relative to current law. In comparison, tax liabilities for the U.S. as a whole would be reduced by 10.1 percent (at 1986 income levels). In the aggregate, therefore, Montana residents will receive a smaller proportionate reduction in their federal tax liability than will U.S. taxpayers as a whole.

The primary differences between the impact of federal tax reform on Montana and on the nation are due to the fact that the income of Montana residents is below the national average. The changes in personal exemptions and the standard deduction (zero bracket amount) are designed to aid primarily lower income taxpayers. Montana residents receive an above average reduction in tax liability as a result of these provisions. However, the change in tax rates, which benefits primarily higher income taxpayers, provides a below average benefit to Montana residents (13.4 percent for the nation, but only 7.2 percent for Montana in 1989). The tax rate changes are larger than the other changes and on balance Montana receives less of a benefit from tax reform than the national average.



CHANGES IN STATE INCOME TAX LIABILITY FOR MONTANA RESIDENTS

Montana's personal income tax is largely based on federal tax law. Therefore, many of the changes in the federal law will directly affect Montana income tax liability. Montana adjusted gross income and taxable income will be broadened as a result of federal tax law changes. Furthermore, Montana allows an itemized deduction for federal income taxes paid. Since most taxpayers will receive a reduction in federal taxes, Montana's tax base will be further broadened indirectly. However, since Montana's tax rate schedule is independent of federal law, the rates will not change.

There are three ways in which federal tax reform affects Montana state tax liabilities: 1) through the deductibility of federal income taxes, as cited above; 2) through behavioral responses to federal tax changes that affect the Montana tax base; and 3) through direct coupling of State tax provisions to Federal provisions. Each of these effects is discussed below.

Federal Deductibility

Every change in federal tax law will result in a change in Montana State tax liability for those taxpayers who itemize deductions on their State return. Since federal tax liability of State residents is, in the aggregate, reduced, the federal tax deduction is correspondingly reduced. Thus, this linkage of the Montana State income tax to the federal tax results in an increase in State tax liability.

Behavioral Responses

Federal tax reform can be expected to elicit significant changes in taxpayer behavior, as described earlier in the report.



The increase in the capital gains tax rate, for example, will result in fewer realizations of capital gains, thereby reducing capital gains taxable income at the State level. The other behavioral responses included in the analysis, as described earlier, were related to individual retirement accounts, passive losses, consumer interest deductions, and deductions for charitable giving.

Direct Coupling to Federal Tax Law

In addition to the two sources of indirect effects described above, many changes in federal tax liability will affect Montana State tax liability because the State automatically adopts the federal provision. Of the provisions analyzed in this report, all but seven are directly coupled to Montana law. Those provisions that are not coupled are: the earned income credit, which does not exist under Montana law; the political contribution credit, which will continue to be a deduction under Montana law; unemployment compensation, which will continue to go untaxed in Montana; the standard deduction; federal exemptions; federal tax rates; and the minimum tax.

Estimated Impact

Table 4 shows the provision-by-provision impact of Federal tax reform on Montana State income tax liability an a calendar year basis. The table shows that, in the aggregate, tax liability is estimated increase by 13.0 percent in 1987, by 18.5 percent in 1988, and by 19.5 percent in 1989. These percentage increases translate into dollar increases of 23.4 million, \$33.5 million and \$36.3 million in 1987, 1988 and 1989, respectively.



The provisions that cause the largest increases in Montana tax liability, and their percentage effects on Montana tax liability for 1989 are: the elimination of the capital gains exclusion (6.3 percent); the change in personal exemption provisions (2.5 percent); the change in Federal marginal tax rates (2.7 percent); and the limit on non business interest deductions (2.4 percent).

Table 5 provides an estimate of the total impact of the Tax Reform Act on a fiscal year basis. This estimate includes both the changes simulated by the Policy Economics model and these provisions not included in the computer simulation.



Table 4

Impact of the Major Provisions of the Tax Reform Act of 1986 on State Tax Liabilities of Montana Residents

		1987	1988	1989
1.	Repeal dividend income exclusion Dollar amount Percent change	0.3 0.17	0.3 0.17	0.3 0.16
2.	Tax all unemployment compensation Dollar amount Percent change	0.0 0.00	-0.1 -0.06	-0.1 -0.05
3.	Repeal two-earner deduction Dollar amount Percent change	-0.6 -0.33	-0.7 -0.39	-0.7 -0.38
4.	Restrict IRA deduction Dollar amount Percent change	0.9 0.50	1.2 0.67	1.2 0.65
5.	Change depreciation provisions Dollar amount Percent change	-0.3 -0.17	0.0 0.00	0.3 0.16
6.	Limit passive losses Dollar amount Percent change	1.0 0.55	2.3 1.27	1.2 0.64
7.	Alter employee business expenses & misc deductions Dollar amount Percent change	2.6 1.43	2.6 1.41	2.6 1.39
8.	Limit non-business interest deduction Dollar amount Percent change	2.5 1.36	4.0 2.14	4.6 2.42



Table 4 (Continued)

Impact of the Major Provisions of the Tax Reform Act of 1986 on State Tax Liabilities of Montana Residents

		1987	1988	1989
9.	Raise AGI floor on medical deductions Dollar amount Percent change	1.4 0.75	1.5 0.79	1.6 0.82
10.	Repeal sales tax deduction Dollar amount Percent change	0.0 0.00	0.0 0.00	0.0 0.00
11.	Repeal investment tax credit Dollar amount Percent change	0.4 0.21	0.3 0.16	0.8 0.41
12.	Revise earned income credit Dollar amount Percent change	0.0 0.00	0.1 0.05	0.1 0.05
13.	Eliminate political contribution credit Dollar amount Percent change	-0.1 -0.05	-0.1 -0.05	-0.1 -0.05
14.	Change personal exemptions Dollar amount Percent change	4.7 2.50	4.9 2.55	4.9 2.48
15.	Change ZBA to standard deduction Dollar amount Percent change	0.2 0.10	0.7 0.35	0.7 0.35
16.	Change marginal rates Dollar amount Percent change	5.1 2.64	5.7 2.88	5.5 2.71



Table 4 (Continued)

Impact of the Major Provisions of the Tax Reform Act of 1986 on State Tax Liabilities of Montana Residents

		1987	1988	1989
17.	Eliminate capital gains exclusion Dollar amount Percent change	5.6 2.83	11.3 5.55	13.1 6.29
18.	Change alternative minimum tax Dollar amount Percent change	-0.8 -0.39	-1.2 -0.56	-0.6 -0.27
19.	Behavioral impact on charitable giving Dollar amount Percent change	0.4 0.20	0.7 0.33	0.8 0.36
	Total Impact Dollar amount Percent change	23.4 13.01	33.5 18.45	36.3 19.57



Table 5

IMPACT OF THE TAX REFORM ACT OF 1986
ON MONTANA STATE TAX LIABILITY

(FISCAL YEAR ANALYSIS) (millions of dollars)

TOTAL	3.	.4 26.	4 37.2
NON-SIMULATED PROVISIONS	0.	.5 2.	2 3.5
SIMULATED PROVISIONS	. 2.	.9 24.	2 33.7
		FY FY 987 198	F Y 8 1989





IMPACT OF THE TAX REFORM ACT OF 1986 ON MONTANA RESIDENTS

Appendix A

Changes in Federal Tax Liability for Montana Residents

#2





Federal Tax Liability for Montana

1987 Levels of Income
1987 Tax Law



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1 REPEAL DIVIDEND EXCLUSION

Data for: FEDERAL FILERS ONLY 1987 Levels of Income

KEPEHL	NIAINEUN EY	CLUSIUN				1301 [5]	reis or inc	ome		
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	INCOME	TAX	ABLE INCOM	E
INCUME COASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000'S)	(000'S)	(000'5)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	348	53.4	5. 7	5.7	-86.5	-86.0	.5	53.1	53.3	.2
5000 (10000	219	50.5	41.4	41.3	351.4	351.7	.3	246.8	247.2	.3
10000 (15000	164	46.5	38.9	38.9	539.1	539.8	.8	363.8	364.6	.8
15000 (20000	118	35.0	31.0	31.0	576.6	577.4	.8	434.3	435.0	.7
20000 (30000	505	52.9	49.1	49.1	1206.0	1207.5	1.4	863. 3	870.7	1.4
30000 (50000	245	60.7	58.9	58.9	2081.0	2082.2	1.2	1688.2	1689.4	1.2
50000 (100000	162	18.3	18.9	18.3	1010.5	1011.7	1.1	829.0	830.2	1.1
100000 (200000	129	3.1	3.1	3.1	317.7	318.2	. 4	265.3	265.8	. 4
200000 (******	112	.7	.7	.7	138.4	138.5	.1	113.0	113.1	. 1
TOTALS	1699	321.5	247.7	248.2	6134.2	6140.3	6.7	4862.9	4869. 2	6.2
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIML	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(00015)	(000,2)	(00015)	(\$ TIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	4.3	4.9	5.4	5.4	2.395	2.395	0.000	0.000	0.000	0.000
5000 (10000	2.7	2.7	6.2	6.2	2.920	2.320	0.000	0.000	0.000	0.000
10000 (15000	18.3	18.3	3.0	3.0	.618	. 609	0.000	0.000	0.000	0.000
15000 (20000	14.3	14.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.4	35.4	0.0	0.0	0.000	0.000	0.000	0.000	1.279	1.279
30000 (50000	49.4	49.4	0.0	0.0	0.000	0.000	0.000	0.000	. 965	. 965
50000 (100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	5.222	5, 220
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	14.409	14.364
200000 (******	.6	.5	0.0	0.0	.033	.033	0.000	0.000	13.405	19. 388
TOTALS	146.3	146.3	14.5	14.5	5.967	5. 957	0.000	0.000	41.281	41,216
THEOME OF ACC	TAX	(POSITIVE	PORTION)	ou	TLAYS (NEG	ATIVE PORT	TION)	TAX	ET OF OUTL	.AYS)
INCOME CLASS	PLAN	X PLAN	I Y CHA			LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL	.) (\$ MI	(L) (\$ M	IL) (\$	MIL) (\$	MIL) ((\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000 5000 / 10000			.5		-2.4	-2.4	0.0	-1.9	-1.9	0
5000 (10000	14.		2		-2.0	-2.0	0.0	12.1	12.2	٠,
10000 (15000	28.		3.3	.1	2	-,2	.0	28.0	28.1	. 1
15000 (20000	45.		1. 1	-1	0.0	0.0	0.0	45.0	45.1	.1
20000 (30000	36.		. 7	.2	0.0	0.0	0.0	96.5	96.7	. 2
	231.	9 233		.3	0.0	0.0	0.0	231.9	232.2	.3
30000 (50000							(1 ()	155 0	166 3	4
50000 (100000	155.			. 4	0.0	0.0	0.0	155.8	156.2	
50000 (100000 100000 (200000	68.	3 68	3. 4	.1	0.0	0.0	0.0	58.3	68.4	
50000 (100000		3 68 4 58	3. 4 2. 4	.1						.1



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1987 LOW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REPERL DIVIDEND EXCLUSION

Data for: ALL RETURNS

1987 Levels of Income

			Y TAXABLE	PRESENTLY RETURN	NONTAXABLE S HADE	RETURNS	WITH A CHAN	GE IN TAX L	IABILITY		4S ##1CH ED 14E19
TAICO	ME CLASS	NONTA	EXPRLE	TAXA	8LE	TAX DE	CREASES	TAX EN	CREASES	TAGE DE	DEDUCTION
	LLARS)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
									•		
******	(5222	2.	2. 320	а.	0. 300	0.	8. 288	511.	. 208	a Ve	2. 222
5888	(:2020	2.	3. 200	8.	2. 200	9.	3.300	0.	3.223	3,	8. 242
:2222		2.	8. 208	Ø.	3. 222	ð.	3. 300	4278.	. 274	.5	2. 822
:5222		3.	2. 208	3.	0. 220	8.	2. 200	4267.	. 291	ð.	3. 204
22228	(32200	3.	856.5	ð.	3. 888	3.	9. 300	5850.	.:20	8.	3. 228
32.525	(52929	3.	. 3. 200	0,	8. 888	0.	2. 308	11786.	.255	2.	3. 200
52000	(120002	8.	8. 208	ð.	3. 300	8.	868.6	7013.	. 365	ð.	8.28
:22223	(220228	0.	9, 380	3.	2.208	0.	9, 228	1593.	.135	3.	
	(*************************************	ð.	3, 300	ð.	8. 888	8.	9. 228	251.	. 224	ð.	
TEM! 15.	Total	г.	3. 200	9.	8.888	8.	2. 220	36549.	1.272	3.	2. 22
++++++	(5000	ð.	ə. 200	ą.	ð. 288	3.	a. 222	233.	. 803	ð.	2. 200
5000	12323	8.	899.5	433.	. 248	2.	3. 228	2827.	. 234	3.	3. 22
:2223	15888	3.	8. 200	ð.	3. 300	0.	3. 200	645.	. 209	.5	3.38
.E222	29929	8.	3.300	3.	865.5	2.	9. 200	:577.	. 233	3.	2. 20
22888	38888	3.	8. 888	2.	3. 308	ð.	8, 300	5415.		3.	3, 28
32656		г.	3. 228	3.	8, 200	2.	2, 228	1402.	. 246	ð.	3-2
53939		3.	0. 200	2.	2. 338	г.	8. 288	214,	. 312	2.	3. 88
:22929		₹.	a. 200	ð.	2. 328	3.	8. 208	.5	895.5	3.	2. 22
	(*******	ð.	3, 303	ð.	5. 383	.5	8, 298	2.	805.6	.5	36.5
	IE. Total	3.	3. ୧୧୫	439.	895.	ð.	3. 208	12313.	. 253	3.	2. 22
******	: 5223	ð.	8. 288	e.	3. 230	₹.	8. 200	844.	.8:8	₹,	3. 800
5369	(19859	3.	8.298	433.	. 208	0.	3.300	2827.	. 234	3.	2. 22.
8985.	(:5000	3	2.000	8.	8.200	2.	0.000	4923.	. 283	€.	8.80
.E222	(20000	д.	2. 200	8.	8. 200	0.	3. 228	5644.	.119	∂.	3. 30
12530	4 36559	7.	8.828	9.	9. 300	3.	0.000	12255.	.23:	ð.	3. 38
32826	52022	д.	9. 200	€.	8.888	3.	2. 220	13187.	.312	2.	85.6
50000		٥.	3. 200	ð.	2. 302	3.	8.00	7228.	.377	٥.	3.28
	220202	д.	3. 200	ð.	2. 200	2.	898.5	:693.	.:35	ð.	2. 20
	(++++++++	.5	8. 808	2.	3. 202	ð.	3, 230	251.	. 224	0.	3.30
אַנוֹ, בַּיּ	NS. Total	٥.	3. 200	439.	885.	a.	3.200	48852.	1.326	3.	3, 28

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Policy Economics Group Personal Income Tax Model

Policy Economics Group

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISION #1

Data for: FEDERAL FILERS ONLY

Plan Y: CONFERENCE BILL PROVISION #2 TAX ALL UNEMPLOYMENT COMP

THOOLE OLDO	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	NCOME	TA	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	5 MIL)	(\$ MIL)
******* (5000	348	53.4	5.7	5.9	-86.0	-77.8	8.2	53.3	56.1	2.8
5000 (10000	219	50.5	41.9	41.9	351.7	360.2	8.5	247.2	255.2	8.1
10000 (15000	164	46.5	38.9	40.1	539.8	548.9	9.1	364.6	374.0	9. 3
15000 (20000	118	35.0	31.0	31.0	577.4	584.6	7.2	435.0	442.3	7.3
20000 (30000	202	52.9	49.1	49.1	1207.5	1207.7	.2	870.7	870.3	.3
30000 (50000	245	60.7	58.9	58.9	2082.2	2082.2	0.0	1689.4	1689.4	0.0
50000 (100000	162	18.9	18.9	18.9	1011.7	1011.7	0.0	830.2	830.2	0.0
100000 (200000	129	3.1	3.1	3.1	318.2	318.2	0.0	265.8	265.8	0.0
200000 (******	112	.7	.7	.7	138.5	138.5	0.0	113.1	113.1	0.0
TOTALS	1699	321.5	248.2	249.6	6140.9	6174.1	33.2	4869.2	4897.0	27.9
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIM	IM TAX	ALTERNATIV	E MINTAX
INCOME CLASS										
	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN
(DOLLARS)	(000°S)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	4.9	4.9	5.4	5.4	2.395	2.370	0.000	0.000	0.000	0.000
5000 (10000	2.7	2.7	6.2	6.1	2.320	2.816	0.000	0.000	0.000	0.000
10000 (15000	18.3	18.3	3.0	1.9	.603	. 393	0.000	0.000	0.000	0.000
15000 (20000	14.3	14.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.4	35.4	0.0	0.0	0.000	0.000	0.000	0.000	1.279	1.279
30000 (50000	49.4	49.4	0.0	0.0	0.000	0.000	0.000	0.000	. 365	. 969
50000 (100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	5.220	5.220
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	14.364	14.364
200000 (******	.6		0.0	0.0	.033	.033	0.000	0.000	19.388	19.388
TOTALS	146.3		14.5	.3.5	5.957	5.613	0.000	ે. 000	41.215	41.216
	TA	X (POSITIV	E PORTION)	QI	JTLAYS (NEG	SATIVE PORT	rion)	TAX (f	NET OF OUTL	LAYS)
INCOME CLASS										
/BOLL ADC)	PLAN						CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	()	L) \ > !1.	IL) (\$?	115) (3	MIE) /3) MIC)	(* NIT)	(* '4TE)	(a MIC)	(* 415)
****** (5000		.5	.5	.0	-2.4	-2.4	.0	-1.9	-1.8	. 1
5000 (10000	14.	.2 1	5.0	.8	-2.0	-1.9	.1	12.2	13.1	.9
10000 (15000	28.	.3 2	9.6	1.3	2	1	.1	28.1	29.5	1.4
15000 (20000	45.	. 1 4	6.2	1.1	0.0	0.0	0.0	45.1	46.2	1.1
20000 (30000	36.		6.7	.0	0.0	0.0	0.0	36.7	3 6.7	. (
30000 (50000	232.		2.2	0.0	0.0	0.0	0.0	232.2	232.2	0.0
50000 (100000	156.		6.2	0.0	0.0	0.0	0.0	156.2	156.2	0.0
100000 (200000	68.			0.0	0.0	0.0	0.0	68.4	63.4	0.0
200000 (******	52.		2.4	0.0	0.0	0.0	0.0	52.4	52, 4	0.0
			7.3	3.4	-4.6	-4.4	.2	689.3	592.9	3.5

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan 4: CONFERENCE BILL

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2

TAX ALL UNEMPLOYMENT COMP

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

			LY TAXABLE	PRESENTLY		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR SIANG	
*110	XE CLASS		AXABLE	TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
		NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMCUNT GA TAX SEASHS
:00:	CL_ARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ XIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ Y <u>1</u> _)
*****	(5200	o.	e. ees	0.	3.208	ð.	3. 300	2.	7. 223	ð.	2 22
5002	(12003	3.	3. 228	2.	3. 288	8.	3. 320	578.	, 244	₹.	ə. 200 ə. 200
12553		8.	8. 200	1:53.	. 528	ð.	3. 200	5517.	1.224	2.	2, 326
55555		0,	8. 308	3.	0.000	2.	2. 200	1347.	.271	₹.	3. 200
27868		ð.	3, 308	0.	3. 888	2.	2.220	0.	8.888	٥.	3. 326
30000		3.	3. 888	8.	3, 308	8.	3.888	8.	8. 888	3.	3, 399
52828		8.	8. 208	3.	9. 200	2.	7. 228	8.	3. 233	3.	2, 284
:39883	286688	ð.	3. 388	0.	8. 208	ð.	9. 808	8.	8. 888	ð.	3, 836
	(*******	8.	3, 229	ð.	3. 208	0.	3. 308	8.	3. 388	8.	3. 28
TEMIZE.	Total	a.	8.888	1153.	. 528	0.	0.000	8435.	1,518	9.	8. 88
*****	(5823	ð.	0. 200	197.	. 033	a.	2. 228	1112.	. 872	2.	ર. છ
5888	19669	.5	9. 398	35.	. 818	8.	8, 888	5984.	.898	Э.	85.8
:0000	(:5%20	0.	8.200	85.	. 829	₹.	3, 398	745.	.196	₹.	3. 88
15965	< 26666	9.	3, 263	∂.	0. 303	8.	8.808	3422.	.815	8.	3, 30
25569	(32020	.5	3. 338	0.	a. 228	ð.	a. 220	421.	. 34:	₹.	3. 88
33965	58888	8.	3. 220	a.	0. 202	8.	8.000	3.	856.6	€.	3, 30
59895	100000	8.	3. 308	a.	0. 200	8.	0. 200	а.	व. रहरा	ð.	2. 22
199669	(565965	3.	8. 208	2.	8. 238	0.	0.200	a.	9.550	₹.	85.6
200000	(*******	Ø.	9.009	Q.	8.000	3.	3. 388	a.	8.000	8.	2, 20
ON-ITEM!	IZE. Total	ð.	3. 300	318.	, 088	8.	9.000	11654.	2.814	3.	3.38
*****	(E200	∂.	a. 208	197.	. 833	a.	3. 899	1112.	. 872	ð.	3. 286
5556		₹.	9. 200	36.	. 816.	0.	9. 388	6554.	. 934	8.	3.38
15556	(15556	∂.	9. 200	1238.	. 550	₹.	2. 220	7253.	1,420	5,	2, 23
:5000		3.	9.000	ð.	0. 308	5.	9.866	4743.	:. 265	₹.	9.39
26560		ð.	9. 309	9.	a. 200	₹.	3. 208	421.	. 341	8.	2. 20
25558		ð.	a. 200	Э.	9.200	3.	3.200	ð.	3. 220	9.	8, 32
52528		ð.	0. 200	8.	9. 200	∂.	3. 200	₹.	8. 398	2.	0.22
196666		8.	8.320	∂.	0. 300	8.	3. 300	8.	9. 566	5.	85.6
	(*******	ð.	8. 228	д.	8. 808	ð.	8.208	9.	8. 200	₹.	3. 20
LL RETUR	NS. Total	∂.	8. 200	1471.	. 500	8.	8.888	28093.	3.532	8.	85.5

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Run 782



Policy Economics Group Personal Income Tax Model

Policy Economics Group

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 4 2

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1987 Levels of Income

THOOME OF ODO	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	NCOME	TAX	ABLE INCOM	Ε
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(00015)	(000°S)	(000°S)	(\$ MIL)					
******** (5000	348	53.4	5.9	5. 9	-77.8	-76.3	1.5	56.1	56.1	.0
5000 (10000	219	50.5	41.9	41.9	360.2	361.8	1.6	255.2	256.8	1.5
10000 (15000	164	46.5	40.1	40.4	548.9	550.9	2.0	374.0	376.0	2.0
15000 (20000	118	35.0	31.0	31.0	584.6	586.0	1.5	442.3	443.8	1.5
20000 (30000	505	52.5	49.1	49.1	1207.7	1217.5	9.8	870.9	880.6	9.7
30000 (50000	245	60.7	58.9	59.0	2082.2	2108.7	26.5	1689.4	1716.0	26.6
50000 (100000	162	18.9	18.9	18.9	1011.7	1029.9	18.3	830.2	348.5	18.3
100000 (200000	129	3.1	3.1	3. 1	318.2	319.8	1.7	265.8	267.5	1.7
200000 (******	112	.7	.7	.7		139.2	.7	113.1	113.9	
TOTALS	1639	321.5	249.6	250.0	6174.1	6237.6	63.5	4897.0	4959.1	62.1
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIML	IM TAX	ALTERNATIV	E MINTAX
INCOME CLASS										2. 41. 11
(DOLLARS)	PLAN X (000'S)	PLAN Y (000°S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
******* (5000	4.9	4.9	5.4	5.4	2. 370	2.370	0.000	0.000	0.000	0.000
5000 (10000	2.7	2.7	6.1	6.1	2.816	2.815	0.000	0.000	0.000	0.000
10000 (15000	18.3	18.3	1.9	1.9	. 393	. 393	0.000	0.000	0.000	0.000
15000 (20000	14.3	14.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.4	35.4	0.0	0.0	0.000	0.000	0.000	0.000	1.279	1.279
					0.000	0.000	0.000	0.000	.965	. 96
30000 (50000	49.4	49.4	0.0	0.0	0.000	0.000	0.000	0.000	5.220	5. 18.
50000 (100000	17.7	17.7	0.0				0.000			
100000 (200000	3.0	3.0	0.0	0.0	.000	.000		0.000	14.364	14.346
200000 (******	.6	.6	0.0	0.0	.033	.033	0.000	0.000	19.388	19.325
TOTALS	146.3	146.3	13.5	13.5	5.613	5.612	0.000	0.000	41.216	41.100
	TAX	(POSITIVE	PORTION)	al	JTLAYS (NEE	MATIVE POR	(NDIT	TAX ()	LET OF OUT.	AYS.
INCOME CLASS	PLAN	X PLAN	ו א רעונ	INGE PL	AN X F	PLAN Y	CHANGE	PLAN X	GLAN Y	CHANGE
(DOLLARS)							(\$ MIL)			
******* (5000		5	.5	0.0	-2.4	-2.4	.0	-1.8	-1.8	. (
5000 (10000	15.			.0	-1.9	-1.9	.0	13.1	13.2	. 1
10000 (15000	29.		3.8	.2	1	1	0.0	29.5	29.7	.3
15000 (20000	46.		5. 4	.2	0.0	0.0	0.0	46.2	46.4	
20000 (30000	36.		3.3	1.5	0.0	0.0	0.0	96.7	38.3	1.5
30000 (50000	232.		3. 4	6.2	0.0	0.0	0.0	232.2	238.4	5. 3
50000 (100000	156.			5.8	0.0	0.0	0.0	156.2	162.0	5. 8
100000 (200000	68.			.6	0.0	0.0	0.0	58.4	69.0	.6
200000 (*****	52.			.3	0.0	0.0		52.4	52.7	
LUUUUU (AAAAAA		- 41							2001	

DISTRIBUTION OF FEDERAL TAX CHANGE AND MUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BLL

PROVISIONS #1 # 2

Plan Y: CONFERENCE PROVISION #3

REPEAU THO-EARNER DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE S MADE	PRESENTLY		RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	RETUR!	
13:00		NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
	RE CLASS	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DEDREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ #IL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER GF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ XIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
******	5000	a.	3. 323	1,	0. 224	ð.	9. 209	3.	3. 222	ð.	2. 300
5220		a.	3. 888	ð.	2. 308	8.	8. 800	570.	. 368	3.	3. 200
10000		0.	3, 393	0.	2. 228	8.	0.000	1831.	.013	3.	2. 22.5
15000	20000	2.	3. 338	3.	8, 888	3.	8.888	4348.	. 298	2.	3.200
20000	32200	2.	9, 999	ð.	9. 200	ð.	0. 200	14029.	1.129	ð.	2. 220
32000	52002	8.	9. 998	31.	. 203	8.	8, 308	26268.	5, 491	a.	85.6
50000	(100000	0.	9. 308	0.	8.988	0.	3, 300	13535.	5.918	₹.	8. 88
120220	(200000	ð.	8, 888	8.	0.000	0.	8.800	1738.	. 544	8.	8.88
	(*******	ð.	8, 300	8.	0.000	0.	3. 989	414.	.278	0.	0. 20
FEMIZE.	Total	а.	8, 888	31.	. 203	0.	9. 998	61917.	13.372	8.	3.00
	(5000	8.	2.000	0.	0. 228	e.	9. 228	512.	. 201	ð.	3. 22
9993	(12000	3.	8. 808	0.	8. 888	0.	8. 888	1441.	. ₹53	₹.	8.38
19999	15000	0.	0. 200	327.	.013	8.	8. 888	6425.	.173	∂.	₹. ₩
15000	29999	2.	8. 200	8.	0.000	8.	9.988	2723.	.189	9.	8. 86
55656	1 30000	ø.	3. 000	8.	9. 200	a.	8. 888	4756.	.417	₽.	2. 24
30000	< 58888	8.	8. 888	8.	9. 300	0.	0.000	4412.	.725	а.	3.30
52020	(120000	ð.	9. 200	8.	9. 208	a.	ð. 888	763.	. 812	₽.	2. 26
:20000	(558550	0.	8. 999	ð.	3. 200	0.	0.000	34.	. 228	∂.	8. 86
200000	(*******	0.	0. 200	0.	9. 200	ð.	3.000	13.	. 208	8.	2, 20
N-ITEMI	IZE, Total	8.	8.998	327.	.813	8.	8.888	21089.	1.512	0.	a. a4
*****	⟨ 5200	ð.	3.000	ð.	3.000	ð.	0. 200	512.	. 221	3.	2. 30
5300	12000	8.	ð. 338	8.	0. 998	8.	8. 888	2012.	. 853	0.	5.33
19558		3.	8. 888	327.	. 813	∂.	9. 200	7456.	.185	€.	3. 80
15000	88855	8.	3.000	8.	2. 200	8.	0. 299	7062.	.208	9.	8.80
20000	(30000	8.	9.000	д.	8. 988	0.	0. 200	18785.	1.546	.5	5. 5
30000	50000	3.	8,000	31.	. 883	0.	8. 300	30672.	5,216	8.	3, 8
56.968	(120200	ð.	0.000	8.	3.200	₽.	3. 200	14384.	5, 838	ð.	2. 3
100000	(286668	3,	8. 888	ð.	8. 888	8.	0.000	1772.	. 564	0.	2. 2:
25,966.9	(*******	8.	3.200	9.	0.000	0.	8. 209	432.	.278	8.	8. 84
LL RETUR	RNS, Total	8.	9. 989	358,	. 816	a.	8.888	83006.	14.882	8.	3.30



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CNLY 1987 Levels of Income

יואונשא	I TAH DEDOC	11014				1701 LE	1612 OL 11K	, VMT		
THEOME OF OCC	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	TED GROSS	INCOME	TA)	(ABLE INCOM	Æ
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)			(000°S)			(\$ MIL)			
******* (5000	348	53. 4	5.9	5.9	-76.3	-76.3	0.0	56.1	56.1	0.0
5000 (10000	219	50.5	41.3	41.9	361.8	361.8	0.0	256.8	256.8	0.0
10000 (15000	164	46.5	40.4	40.4	550.9	550.9	0.0	376.0	376.0	0.0
15000 (20000	118	35.0	31.0	31.0	586.0	586. 0	0.0	443.8	443.8	0.0
20000 (30000		52.9	49.1	49.1	1217.5		.1	880.5	880.8	.1
30000 (50000	245	60.7	59.0	59.0	2108.7	2111.4	2.7	1716.0	1718.7	
50000 (100000	152	18.9	18.9	18.9	1029.9		9.7	848.5	858.3	3.8
100000 (200000	129	3.1	3.1	3.1	319.8	322, 2	2.4	267.5	269.8	
200000 (******	112	.7	.7	.7		140.0	.8			
100000 (200000 200000 (******* TOTALS	1639	321.5	250.0	250.0	6237.5	6253.3	.8 15.7	4959.1	4975.0	15. 3
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	COME CRED.	MINIML	m TAX	ALTERNATIV	E MINTAX
INCOME CLASS										
(DOLLARS)	PLAN X (000'S)	PLAN Y (000'S)		PLAN Y (000°S)		PLAN Y (\$ MIL)	PLAN X (\$ MIL)			
******* (5000	4.3	4.3	5.4	5.4	2.370	2, 370	0.000	0.000	0.000	0.000
5000 (10000	2.7				2.815			0.000	0.000	0.000
10000 (15000	18.3	18.3	1.9		. 393	. 393		0.000	0.000	
15000 (20000	14.3	14.3	0.0	0.0	0.000	0.000		0.000		
20000 (30000	35.4	35.4	0.0	0.0	0.000	0.000		0.000		
	43.4	49.4	0.0	0.0	0.000	0.000		0.000	. 368	. 368
50000 (100000	17.7	17.7		0.0	0.000	0.000		0.000	5.183	
100000 (200000	3.0	3.0	0.0	0.0	.000	.000		0.000	14.346	
	5.0					.033		0.000	19.325	
200000 (****** TOTALS	146.3	146.3	13.5	13.5	5.612	5.612		0.000	41.100	
	-ax	(POSITIVE	PORTIGN)	Ot	ITLAYS (NEG	SATIVE POR	TION)	TAX (N	NET OF CUTA	AYS:
INCOME CLASS										
(001 / 000)			Y CHA		AN X P			PLAN X		CHANGE
(DOLLARS)	(\$ MIL	.) (\$ M]	(L) (\$ M	IIL) (\$	MIL) (4	MIL	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000					-2.4	-2.4	0.0	-1.8	-1.8	0.0
5000 (10000	15.			0.0	-1.9	-1.9	0.0	13.2	13.2	0.0
10000 (15000	29.			0.0	1	1	0.0	29.7	29.7	0.0
15000 (20000	46.			0.0	0.0	0.0	0.0	46.4	45. 4	0.0
20000 (30000	38.	3 98	3.3	.0	0.0	0.0	0.0	98.3	38.3	.0
30000 (50000	238.	4 233	3.1	.7	0.0	0.0	0.0	238.4	239.1	.7
50000 (100000	162.	0 163	5.5	3.5	0.0	0.0	0.0	162.0	165.5	3.5
100000 (200000	69.	0 63	3.8	.3	0.0	0.0	0.0	53.0	63.8	.8
200000 (******	52.		3.0	.3	0.0	0.0	0.0	52.7	33.0	.3
TOTALS	712.			5.3	-4.4	-4.4	0.0	707.7	713.1	5.3



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE S MADE		NONTAXABLE S MADE	RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR! CHANGE	
15000	XE CLASS		IXABLE	TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
د الله الله	ME CEMSS	NUMBER OF	ANOLNT OF TAX	NUMBER CF	AMCUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF
(20)	LLARS)	RETURNS (UNITS)	DEDREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (# MIL)	RETURNS (UNITS)	OECREASE (\$ #IL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	CHANGE (\$ #IL)
		·			·	 -					
	< 5008	a.	8.228	0.	a. aaa	a.	8.008	a.	2. 208	ð.	0. 238
5220	(10000	ð.	3. 200	0.	3. 388	ð.	8. 888	0.	0. 202	8.	3, 300
19653	(:5000	a.	2.223	ð.	8. 200	0.	3. 200	3.	0. 200	3.	8. 382
:5888	(39888	3.	0. 300	0.	8. 888	8.	9. 300	a.	9. 200	ð.	9. 800
26.25.8	38888	0.	0.000	a.	0. 300	0.	3. 238	89.	. 284	ð.	8. 228
32000	58888	9.	8. 888	ð.	8. 288	9.	0. 308	2296.	.715	8.	8.200
50000	120020	Э.	9. 999	0.	8. 398	a.	9. 209	3903.	3.466	г.	a. 200
188888	(200000	0.	9. 898	0.	3. 200	0.	8. 338	962.	.798	3.	9.28
566663	(*******	0.	3. 308	0.	3. 200	0.	9. 388	289.	.289	8.	9. 384
TEMIZE.	Total	а.	3. 888	0.	9. 008	3.	9, 999	7539.	5. 264	3.	3. 38
	(5११२२	а.	a. 200	3.	3. 308	ð.	a. 200	0.	2. 228	0.	e. 280
5000	(10000	0.	9. 999	0.	3. 208	8.	0. 228	3.	0.200	9.	3. 306
19999	15888	г.	8. 200	a.	9. 200	3.	0.000	0.	8. 200	2.	8. 200
15800	(20000	0.	3. 228	8.	0. 288	a.	8. 888	8.	0.000	₹.	3.20
28665	38888	8.	3. 200	2.	9. 220	8.	0. 200	200.	. 334	₽.	8. 200
30000	50000	3.	3. 398	0.	9.008	∂.	0. 000	125.	. 812	0.	2.20
50000	(130200	₹.	8. 228	0.	8. 208	2.	0.000	3.	8. 888	8.	3. 200
186656	388888	ð.	8. 200	0.	8.888	8.	9. 398	8.	8. 228	0.	3. 996
266669	(++++++++	0.	8. 200	3.	3. 228	0.	0. 228	3.	. 883	₽.	2. 286
ON-ITEMI	ZE. Total	8.	8. 888	3.	9.888	3.	ð. 888	333.	. 349	ð.	8.88
******	< 5200	a.	8.000	8.	a. 200	0.	2. 200	а.	a. 200	ð.	a. 2 21
5888	(19868	.5	8. 800	0.	3. 388	8.	0. 208	3.	9. 388	2.	3. 300
15.558		8.	2. 288	0.	0. 208	ð.	3. 339	ð.	a. 1889	0.	8. 206
15000	(55969	3.	9. 998	ð.	8.200	3.	8. 398	0.	8.888	8.	3, 386
56.06.0	(30066	.5	3. 300	0.	3. 328	3.	9. 200	283.	. 238	3.	3. 200
32988	50000	8.	9, 908	8.	0. 200	8.	0. 200	2422.	.727	8.	3, 300
52920	(120000	8.	a. 300	3.	8. 898	0.	8.000	3903.	3.466	3.	2. 386
100000	288888	ð.	0. 200	0.	8.888	8.	0.000	962.	.790	2.	3. 230
200000	(********	a.	3. 208	ð.	9. 200	0.	0.000	297.	. 292	0.	2. 226
ALL RETUR	NS. Total	ð.	8. 328	9.	9. 200	2.	3. 333	7872.	5.313	e.	8. 888

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5 DEPRECIATION PROVISION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1987 Levels of Income

NOOME OF SOO	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED TROSS I	NCOME	TAX	(ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y		PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(S MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	348	53.4	5.9	5.9	-75.3	-79.7	-3.4			
5000 (10000	219	50.5	41.3	41.3	361.8	361.6	-,2	255.8	256.7	:
10000 (15000	154	46.5	40.4	40.4	550.9	550.4	4	376.0	375.7	3
15000 (20000	118	35.0	31.0	31.0	586.0	585.5	6	443.8	443.3	5
20000 (30000	202	52.9	49.1	49.1	1217.7	1215.3	-2.3	380.8	879.1	-1.7
30000 (50000	245	60.7	53.0	58.3	2111.4	2109.8	-1.5	1718.7	1717.2	-1.5
50000 (100000	162	18.9	18.3	18.9	1039.6	1038.2	-1.4	858.3	857.1	-1.3
100000 (200000	129	3.1	3.1	3.1	322.2	321.5	7	269.8	269.2	7
200000 (******		.7				139.1			114.0	
TOTALS	1699	321.5			62 53. 3	5241.3			4968.3	-5.7
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	COME CRED.	MINIM	m tax	ALTERNATIV	'E MINTAX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)								,s MIL)	
******* (5000	4.9	4.9	5.4	5. 4	2.370	2.371	0.000	0.000	0.000	0.000
5000 (10000	2.7	2.7		6.1			0.000	0.000	0,000	0.000
10000 (15000	18.3	18.3	1.9	1.9	. 393		0.000	0.000	0.000	0.000
15000 (20000	14.3	14.3	0.0				0.000	0.000	0.000	
20000 (30000	35.4	35.4	0.0		0.000	0.000	0.000	0.000		
	49.4	49.4	0.0	0.0	0.000	0.000	0.000	0.000		. 358
	17.7	17.7			0.000		0.000	0.000		5,09
	3.0	3.0		0.0	.000	.000	0.000	0.000		
200000 (******							0.000	0.000		
TOTALS	146.3	146.3		13.5	5.612		0.000	0.000		40, 631
	TAX	((FOSITIVE	E PORTION)	OL	ITLAYS (NEG	GATIVE PORT	TION)	TAX 0	NET OF OUT:	LAYS)
INCOME CLASS	OL CAL	v 20.00	LV CIII	WCE DI	AN X S	PLAN Y	CHANGE	PLAN X	PLAN 7	TUCNOS
(DOLLARS)			Y CHA							CHANGE (5 MIL)
******* (5000		.5	.5	0	-2.4	-2.4	0	-1.3	-1.8	(
5000 (10000	15.			0	-1.3	-1.3	0	13.2	13.2	-, (
10000 (15000	29.		3.8	0	1	1	0.0	29.7	29.7	(
15000 (20000	46.			0	0.0	0.0	0.0	46.4	46.3	(
20000 (30000	98.		3.0	4	0.0	0.0	0.0	98.3	38.0	-,4
30000 (50000	239.		3. 8	3	0.0	0.0	0.0	239.1	238.8	3
50000 (100000	165			-, 4	0.0	0.0	0.0	165.5	155.0	-, 4
100000 (200000	69.				0.0	0.0	0.0	53.8	69.6	-, 2
200000 (******	53.				ð. 0	0.0	0.0	53.0	52.7	;
							0	713.1	711.4	-1.7
TOTALS	717	. 4 715	J. 5	-1.7	-4.4	-4.4	0	713.1	711.4	74.7



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5 DEPRECIATION PROVISION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	RETUR!	
			XABLE	TAXA		TAX DE	CREASES	TAX IN	CREASES		ומודטטנשפ
	DIKE CLASS	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMCUNT OF TAX CHANGE (\$ MIL)
******	5000	г.	3, 223	ð.	8, 228	0.	8. 200	0.	8. 228	3.	a. 223
5000	(:2222	0.	3, 333	2.	8. 330	501.	884	3.	9. 998	а,	3. 23
16558	(:5000	a.	2.008	9.	3. 308	944.	227	9.	3. 200	a.	2. 20
15838	(58060	0.	9. 200	a.	0.300	1112.	327	3.	866.6	3.	3.39
20000	32900	a.	8. 208	O.	3. 388	10982.	278	0.	3. 888	∂.	9, 28
32888	50000	31.	883	0.	8. 200	9686.	242	0.	9. 238	ð.	8. 32
52020	120200	e.	8.000	8.	9. 200	6906.	-, 391	13.	. 901	ð.	3. 20
122238	(269998	0.	8.909	8.	8. 999	2436.	236	33.	. 204	8.	3. 80
204308	(*******	8.	8. 000	8.	0. 200	459.	~, 288	0.	3. 338	9.	2. 24
EMIZE.	Total	31.	003	8.	0. 000	32947.	-1.393	47.	. 226	8,	a. aa
*****	(5888	а.	0. 300	а.	3. 388	521.	-, 382	2.	3. 208	3.	3.00
5888	19999	8.	8. 300	0.	3. 300	1727.	208	0.	9. 200	2.	9. 30
12666	(15000	8.	3. 308	8.	8. 388	2999.	322	0.	9. 208	2.	3.24
15000	< 28468	8.	8. 909	0.	8. 388	2570.	816	0.	9. 228	3.	0.80
26866	(32656	а.	8.008	0.	9. 200	3540.	284	8.	9. 200	2.	2. 20
32200	(50000	3.	8, 800	8.	9. 998	1816.	878	0.	0. 200	а,	2. 30
58-380	(120000	9.	3. 208	0.	9. 998	391.	256	2.	2. 200	2.	0. 8
100000	(556668	0.	3, 222	0.	9, 808	34.	105	3.	. 888	ð.	3. 3
222263	(++ ++++++	0.	8.008	0.	3. 200	99.	-, 844	2.	2. 200	2.	2. 24
N-ITEMI	ZE. Total	a.	8.000	0.	8, 388	13697.	308	3.	. 200	3.	8. 80
*****	5000	a.	2.208	ə.	9. 388	521.	-, 2002	0.	3. 200	ð.	2. 22
5888	(13000	3.	8. 300	3.	3. 338	2228.	012	3.	8. 808	0.	3. 33
10000	(:5020	٥.	9. 208	a.	8. 388	3943.	-, 030	8.	8. 220	2,	3. 24
15000		8.	9. 998	ð.	8. 808	3683.	-, 843	0.	8. 228	3.	8. 2
201200		2.	0. 200	0.	8. 288	14522.	362	2.	2.222	0.	3. 3
30000		31.	003	0.	8, 200	11423.	312	0.	8. 800	e.	2. 80
52828		2.	3. 200	9,	2. 208	7297.	-, 447	13.	. 201	2.	a. &
188888		0.	8.808	0.	8, 200	2469.	241	37.	. 205	ð.	3. 30
	(********	а.	865.6	3.	0. 200	558.	-, 252	ð.	3. 200	8.	3. 24
	RNS. Total	31.	-, 203	8.	9. 208	46644.	-1.701	50.	. 246	8.	3. 8



Folicy Economics Group Personal Income Tax Model

Policy Economics Group

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6 LIMIT PASSIVE LOSSES Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CNLY 1987 Levels of Income

INCOME CLOCE	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	INCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(00015)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	348	53.4	5.9	5.0	-79.7	-49.8	29.9	56.0	57.6	1.7
5000 (10000	219	50.5	41.3	41.9	361.5	361.6	0.0	255.7	356.7	0.0
10000 (15000	164	46.5	40.4	40.4	550.4	551.2	.8	375.7	376.5	
15000 (20000	118	35.0	31.0	31.0	585.5	585.5	0.0	443.3	443.3	
20000 (30000	202	52.9	49.1	49.2	1215.3	1226.6	11.2	879.1	888.5	
30000 (50000	245	60.7	58.9	59.0	2109.8	2112.8		1717.2	1720.0	
50000 (100000	162	18.9	18.9	18.9	1038.2	1046.7		857.1	859.7	
100000 (200000	129	3.1	3.1	3.1	321.5	324.5	3.0	2.63.2		
200000 (******** TOTALS	112 16 99						8.3		4993.0	
IUIACS	1033	361.0	230.0	230.2	0241.0	6506.5	07.1	7300.5	4933.0	67.0
INCOME CLASS	HEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATIV	ZRTKIK BY
THOUSE OFFICE	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(00015)	(000°S)			(\$ MIL)	(\$ MIL)		(\$ MIL)	(\$ MIL)
******* (5000	4.9	4.9	5.4	5.4	2.371	2.371	0.000	0.000	0.000	1.659
5000 (10000	2.7	2.7	6.1	5.1	2,815	2.815	0.000	0.000	0.000	0.000
10000 (15000	18.3	18.3	1.9	1.9	. 393	. 393	0.000	0.000		0.000
15000 (20000	14.3	14.3	0.0	0.0	0.000	0.000	0.000	0.000		
20000 (30000	35.4	35.4	0.0	0.0	0.000	0.000	0.000	0.000		
30000 (50000	49.4	49.4	0.0	0.0	0.000	0.000		0.000		
	17.7	17.7		0.0	0.000	0.000				
50000 (100000								0.000		
100000 (200000	3.0	3.0		0.0	.000	. 000		0.000		
200000 (******	، 5	6،	0.0		.033	.000				
TOTALS	146.3	145.3	13.5	13.5	5.614	5. 581	0.000	ა. აიი	40.681	44.71.
	KAT	(POSITIVE	PORTION)	OL.	ITLAYS (NEG	SATIVE POR	TION)	TAX 0	ובו OF CUTI	LAYS)
INCOME CLASS	PLAN	X PLAY	4 Y CHA	INGE PL	AN X F	LAN Y	CHANGE	PLAN X	PLAN Y	JHANGE
(DOLLARS)	(\$ MIL	_) (\$]((L) (\$ }	(IL) (\$	MIL) (\$	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
****** (5000			2.5	2.0	-2.4	-2.4	0.0	-1.8	.1	2.0
5000 (10000	15.	1 15	5. 1	0.0	-1.9	-1.9	0.0	13.2		0.0
10000 (15000	29.	8 29	a.a	.0	1	1	0.0	29.7	29.7	4.5
15000 (20000	46.	3 46	5.3	0.0	0.0	0.0	0.0	46.3	46.3	0.0
20000 (30000	38.			1.9	0.0	0.0	0.0	98.0	39.9	1.3
30000 (50000	238.			.7	0.0	0.0	0.0	238.8	239. 5	
50000 (100000	165.			2.0	0.0	0.0	0.0	165.0	167.0	2.
100000 (200000	69.			1.0	0.0	0.0	0.0	59.6	70.5	1
200000 (******										
CUUUUU (RRRRRRR	52.	.7 54	1. 0	2.1	0.0	0.0	0.0	52.7	C4.8	2. :
TOTALS	715.	0 700	5.5	9.7	-4.4	-4.4	0.0	711.4	721.1	3.1

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6

LIMIT PASSIVE LOSSES

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE	PRESENTLY		RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	RETUR! CHANGE	
****	ME CLASS		IXABLE	TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
		NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE
(00)	LLARS)	(UNITS)	(\$ MIL)	(UNITS)	(s MIL)						
*****	(5208	3.	3. 300	64.	1.275	8.	8. 000	64.	1.275	2.	2. 200
5888		0.	3. 398	8.	0.000	0.	3. 368	8.	3. 323	3.	8, 200
18888	1000	3.	8. 388	8.	9. 000	9.	3. 889	a.	8. 888	9.	2.000
15000		0.	9.000	9.	9. 888	0.	3. 336	8.	8. 888	3.	8.886
28068		0.	0. 300	63.	.199	8.	3. 228	237.	1.348	3.	3. 204
33333	(58888	8.	8. 200	31.	. 199	8.	8, 808	778.	. 729	8.	2. 20
50000	100000	8.	3. 200	8.	8. 308	ð.	3, 200	743.	.795	0.	0.39
100000	(200000	9.	8. 200	0.	8. 888	8.	8.388	439.	, 342	0.	8.88
		a.	8. 208	8.	9. 988	0.	3, 308	197.	. 889	2.	9. 88
TEMIZE.	Total	ð.	9. 232	159.	1.673	a.	8. 888	2450.	6. 578	ð.	2. 30
*****	(5800	3.	3. 389	27.	.710	8.	2. 388	27.	.718	a.	a. 20
5888	(19999	8.	8.888	8.	8.888	8.	9. 228	8.	8. 998	9.	0.00
10000	(15999	3.	0.000	3.	9. 999	0.	9. 200	228.	. 928	3.	3. 20
15000	(58668	8.	9, 999	9.	9.008	8.	8. 200	8.	0.000	₹.	8.08
55,058	39666	ð.	8. 888	0.	3. 200	9.	0. 308	38.	. 283	0.	2. 20
38888	58888	0.	9.000	8.	9. 208	8.	8.888	9.	9. 388	8.	3.83
50000	(100000	а.	8.000	0.	3. 200	3.	9. 999	285.	1.174	2.	8.38
199966	(588888	8.	8. 888	0.	9. 999	0.	8.888	4.	. 373	9.	8.88
220000	(*********	3.	8.000	0.	9. 998	а.	2. 200	70.	1.164	3.	8. 28
ON-ITEMI	IZE, Total	3.	9. 200	27.	.710	8.	8. 200	632.	3.152	0.	3. 30
	(5888	3.	a. 200	92.	1.985	a.	8. 200	92.	1.985	0.	3. 20
5000		8.	9. 880	0.	9. 309	9.	0. 203	0.	9.869	8.	9. 98
12666		ð.	a. 200	3.	9. 300	0.	9.200	228.	. 826	₽.	3. 30
15000		₹.	3. 888	8.	9. 300	8.	9. 998	а.	9.888	9.	3. 30
25656		0.	9. 989	63.	.199	8.	9.000	335.	1.943	8.	2. 20
30000		0.	9. 200	31.	. 199	8.	8. 998	778.	.729	8.	9.88
50000		a.	a. 000	0.	8. 8 88	0.	8.000	948.	1.969	O.	8.00
190000	< 590008	0.	8. 999	0.	9. 998	0.	9. 999	443.	1.815	8.	9. 98
	(********	0.	8. 900	8.	9.000	0.	9. 008	267.	2. 853	9.	2. 20
LL RETUI	RMS. Total	₽.	8.200	186.	2.383	9.	0. 200	3882.	3.723	8.	0.00



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 6

Data for: FEDERAL FILERS CNLY

Plan Y: CONFERENCE PROVISION #7 EMPLOYEE, MOVING, & MISC DEDUCTIONS

INDOME CLOCK	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	NCGME	TA)	(ABLE INCOM	ξ
INCOME CLASS		AGGREGATE	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
(DOLLARS)	(UNITS)	(000°S)	(000,2)	(000, 2)	(a MTF)	(* NTF)	(3 MIE)	(a MTF)	(* MIL)	(a NIE)
******* (5000	348	53.4	6.0	7.0	-49.8	-47.4	2.4	57.8	59.2	1.6
5000 (10000	219	50.5	41.3	41.3	361.6	365.6	4.0	256.7	260.8	4.1
10000 (15000	164	46.5	40.4	40.4	551.2	565.5	14.3	376.5	382.5	5.9
15000 (20000	118	35.0	31.0	31.0	585.5	603.4	18.0	443.3	452.2	â. 3
20000 (30000	202	52.9	49.2	49.2	1225.6	1249.2	22.6	888.5	304.1	15.7
30000 (50000	245	60.7	59.0	59.0	2112.3	2133.3	20.4	1720.0	1738.1	18.1
50000 (100000	152	18.9	18.9	18.9	1046.7	1064.3	17.7	859.7	863.3	10.2
100000 (200000	129	3.1	3. 1	3.1	324.5	326.4	1.9	271.8	273.4	1.6
200000 (*****	112	.7	.7	.7		148.1	.6	119.0	120.4	1.4
TOTALS	1699	321.5	250.2	251.1	6306.5	5408.4	101.9	4993.0	5060.5	67.5
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIM	IM TAX	ALTERNATIV	Æ MINTAX
INCOME CLASS	OL ON V	OL ON V	~	OL ON V	OL ON V	CL ON V	OL 011 X	OLON V	OLON X	DI ON M
(DOLLARS)	PLAN X (000'S)	PLAN Y (000°S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y
******** (5000	4.9	4.9	5.4	5.4	2.371	2.371	0.000	0.000	1.639	1.643
5000 (10000	2.7	2.7	6.1	6.1		2.815	0.000	0.000	0.000	0.000
							0.000			
10000 (15000	18.3	18.3	1.9	1.9	.393	. 393		0.000		0.000
15000 (20000	14.3	15.5	0.0	0.0		0.000	0.000	0.000		0.000
20000 (30000	35.4	35.4	0.0	0.0		0.000	0.000	0.000	1.776	1.748
30000 (50000	49.4	47.3	0.0	0.0	0.000	0.000	0.000	0.000		1.157
50000 (100000	17.7	17.8	0.0	0.0		0.000	0.000	0.000	5.267	6.946
100000 (200000	3.0	3.0	0.0	0.0		.000	0.000	0.000		14.204
200000 (******	.5	.6	0.0	0.0		.000	0.000	0.000		19.392
TOTALS	145.3	146.1	13.5	13.5	5.581	5.581	0.000	5, 300	44.711	45, 089
*N0015 01 000	TAX	(POSITIVE	PORTION)	a	UTLAYS (NE	ATIVE PORT	(ICN)	TAX (NET OF OUT	LAYS;
INCOME CLASS	PLAN	X PLAN	N Y CHA	ANGE P	LAN X A	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)					MIL) (4		(\$ MIL)		(\$ MIL)	(\$ MIL)
******* (5000	2.	.5 8	2.5	.1	-2.4	-2,4	0.0	.1	.2	.1
5000 (10000	15.	.1 15	5. 7	.6	-1.9	-1.9	0.0	13.2	13.8	, ō
10000 (15000	29.	.8 30	0.5	.7	1	1	0.0	29.7	30.4	.7
15000 (20000	46.	3 47	7.7	1.4	0.0	0.0	0.0	46.3	+7.7	1.4
20000 (30000	33.		2.7	2.8	0.0	0.0	0.0	99.3	102.7	€.3
30000 (50000	239.		3.8	4.2	0.0	0.0	0.0	239.6	243.8	4.2
50000 (100000	157.		0	4.0	0.0	0.0	0.0	167.0	171.0	4.0
100000 (200000	70.		1.2	.6	0.0	0.0	3.0	70.5	71.2	.6
200000 (******	54.		5.2	. 4	0.0	0.0	0.0	54.8	55.2	. 4
TOTALS	725.			4.9	-4.4	-4.4	0.0	721.1	736.0	14.9
. a IThou	124				, ,	, • 1	***		, 501 0	





DISTRIBUTION OF FEDERAL TAX CHANGE AND MUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifien: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	E IN TAX L	IABILITY	RETURI	NS WHICH ED THEIR
		NONTA	XABLE	TAXA	BLE	TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DEDUCTION
	DE CLASS	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ #IL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
			10 112			1011107	(- 1,447	1011107	10 1167	1011137	17 1.347
	/ 5000	2	2 200	2	2 202		2 222	704	222		2 200
5888		3. 2.	3. 228 8. 3 38	3. 9.	3. 300 3. 300	e.	3. 388 3. 388	384. 384.	. 200	ð. 3	9. 300
18388		3.	8. 2 28	0.	8.888		3.008	12228.	. 386	ð. ð.	8. 806
15000		0.	9, 998	8.	8.888	ð. 9.	8. 888	9976.	, 333	a.	0. 286
				a.							2.300
20000		8.	0. 208	-	3. 208	0.	3. 388	38212.	1.836	783.	. 281
30000		0.	8.000	0.	0.000	0.	9. 388	41082.	3. 348	1943.	.24
50000		a	9.008	0.	9. 998	0.	2. 200	16253.	3.929	2.	3.20
	(200000	8.	8. 888	9.	3. 999	0.	8, 888	1719.	.579	0.	3. 89
	(*******	0.	8. 888	8.	8. 200	0.	9. 208	319.	. 425	8.	0.20
EHIZE,	Total	а.	8. 888	0.	8.888	0.	8. 888	112549.	11.439	2652.	.32
	(5000	0.	8. 008	942.	. 065	ð.	0. 200	1824.	. 282	3.	2.20
5000	(19959	8.	8. 398	8.	8. 998	8.	8. 888	3278.	. 624	8.	8. 38
12658	15888	3.	9.000	0.	0. 00 0	3.	8. 988	1111.	. 321	77.	. 23
15000	(50600	9.	8. 300	0.	3. 388	0.	9. 228	2689.	1.871	1247.	. 88
56666	(38866	0.	3. 398	9.	8. 888	8.	8, 200	2545.	. 961	730.	. 49
32999	50000	2.	0.000	8.	9. 999	0.	9. 200	1886.	. 297	406.	.12
50000	(199998	3.	9. 208	8.	8. 888	а.	8. 388	38.	.118	21.	. 35
100000	(200000	3.	9. 899	0.	8. 888	ð.	8. 238	ð.	3. 388	8.	3. 88
200000	(*******	0.	0.000	9.	3, 888	8.	9. 200	4.	. 2025	0.	3. 30
INSTI-NO	ZE. Total	8.	9, 000	942.	. 965	9.	a. aee	11924.	3, 476	2498.	1.53
	(5000	a.	8. 888	942,	. 265	9.	0.000	1428.	. 282	3.	0.20
5800		8.	9. 999	0.	8. 888	0.	3. 329	3663.	. 634	8.	85.6
12208		а.	8. 308	3.	8. 208	Э.	3. 200	13331.	. 707	77.	. 33
15888		ð.	9. 000	8.	9. 388	8.	8.888	:2664.	1.404	1247.	. 88
20008		a.	0. 200	0.	8. 308	0.	3. 200	32857.	2.737	1439.	. 57
30000		a.	8. 200	8.	0.000	0.	0. 300	42167.	4.237	2350.	.37
58999		a.	8. 208	2.	3. 208	8.	8. 200	16342.	4.847	21.	. 25
180000		a.	3. 200	0.	9, 200	8.	886.6	1719.	. 579	а.	35.6
	(*******	0.	9. 888	8.	0. 208	8.	3. 388	322.	. 428	3.	3.28
	NS. Total	8.	8. 888	942.	. 965	8.	0. 300	124474.	14.915	5142.	1.86



Policy Economics Group Personal Income Tax Model

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CNLY

1987 Levels of Income

Policy Economics Group

THOOME OF OCO	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	NCOME	TAX	(ABLE INCO)	Œ
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(00015)	(0001S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000							1			
5000 (10000	219		41.9	41.9	365.6	365. 6	0	250.8	261.3	.5
10000 (15000	164	46.5	40.4	40.4	565.5	5 65. 2	2	382.5	384.0	:.5
15000 (20000	118	75.0	71.0	71.0	507 A	503.1	4	452.2	457.3	5.1
20000 (30000	202	52.9	49.2	49.2	1249.2	1247.8	-1.4	304.1	315.1	12.0
20000 (30000 30000 (50000 50000 (100000 .00000 (200000	245	50.7	59.0	59.0	1249.2 2133.3 1064.3 325.4	2131.0	-1.4 -2.3 6	1738.1	1757.5	19.4
50000 (100000	162	18.9	18.9	18.9	1064.3	1063.8	٦.٤	869.9	878. 6	8.7
.30000 (200000	129	3. 1	3.1	3.1	326.4	326.2	2	273.4	274.8	1.4
200000 (******	112	.7	.7	.7	148.1	148.0	1	120.4	121.0	
200000 (******* TOTALS	1639	321.5	251.1	251.1	325. 4 148. 1 6408. 4	6403.2	-5.3	5060.5	5109.3	49.3
	(BI IMETI	RETURNS	RETURNS WI	ITH OUTLAY	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATIV	/E MINTAX
INCOME CLASS	21 AN V	OL ON 1/	OLON V	DI 011 1/	OL ON Y	01.011.1/	DI 011 V	SLOW V	01.05	51.5V.V
	PLAN X				PLAN X					
(DOLLARS)	(000, 2)	(000, 2)	(000,2)	(000,2)	(\$ MIL)	(2 MIF)	(\$ MIL)	(\$ MIL)	(\$ MIL)	: 3.0)
******* (5000	4.3	4.9	5.4	5.4	2.371	2.371	0.000	0.000	1.643	1.627
5000 (10000	2.7	2.7	6.1	5.1	2.815	2.816	0.000	0.000	0.600	0.000
10000 (15000	18.3	18.3	1.3	1.9	. 393	. 393	0.000	0.000	0.000	0.000
15000 (20000	15.5	14.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.4	34.3	0.0	0.0	0.000	0.000	0.000			
30000 (50000	47.9	45.7	0.0	0.0	0.000	0.000	0.000	0.000	1.157	
50000 (100000	17.8	17.8	0.0	0.0	0.000	0.000	0.000	0.000	8. 346	6.817
100000 (200000	3.0	3.0	0.0	0.0	0.000 0.000 0.000	.000	0.000	0.000	14.204	14,120
200000 (******	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19, 392	19, 288
TOTALS	146.1	142.0	13.5	13.5	5. 581	5.582	0.000	0.000	45, 089	44.649
		((POSITIVE	E PORTION)	G	UTLAYS (NEE	ATIVE PORT	rign)	TAX 0	VET OF CUT	ښټر (۲۶م
INCOME CLASS		Y Of all	A A CH	ONGE D	Lan X	E GN Y	CHANGE	SL SN X	FLAN Y	CHANGE
(DOLLARS)										
******* (5000	2,	.5	2.6	.0	-2.4	-2.4	0.0	٤.	.2	.0
5000 (10000	15.			.0	-1.3	-1.3	0		13.8	
10000 (15000	30.			.1	i	i	0.0	30.4	30.8	
15000 (20000	47.				0.0	0.0	0.0	47.7	48.4	
20000 (30000	102.		4.4	1.7	0.0	0.0	0.0	102.7	104.4	
30000 (50000	243.		B. 3	4.5	0.0	0.0	0.0	243.8	248.3	
50000 (100000	171.		3.5	2.4	0.0	0.0	0.0	171.0	173.5	2.4
100000 (200000	71.				0.0	0.0	0.0	71.2	71.5	• 4
	55.				0.0	0.0	0.0	55.2	55.4	
200000 (******	د قب دی	, i_								







DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE SILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE S MADE		NONTAXABLE S MADE	RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	RETURI	
11/00		NONTA	XABLE	TAXA	BLE	TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DEDUCTION
INCO	ME CLASS	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE
(DO	LLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ HIL)	(UNITS)	(\$ MIL)
	(5000	0.	3,008	0.	8.000	24.	-, 986	40.	. 816	3.	2 22
5000	(10000	8.	3. 333	8.	3. 200	579.	-, 900	885.	.814	8.	8. 200
10000	(15208	0.	3. 388	8.	3. 389	ð.	8. 888	4038.	.148	2.	8.296
15238	(20000	0.	8, 900	8.	8. 398	8.	8.888	9261.	. 646	732.	. 83
28888		a.	0, 200	2.	. 891	238.	-, 825	25584.	1.699	1137.	.811
38888	(50000	8.	8, 888	2.	8. 888	31.	-, 803	48629.	4. 531	2216.	. 47
	(100000	8.	2, 888	8.	8, 888	258.	019	15132	2,461	8.	3, 39
	(200000	8.	8. 888	8.	8, 888	82.	008	1833.	.410	8.	3.00
	(*******	8.	8. 300	8.	8, 886	1.	-, 988	490.	, 226	ð.	3. 20
EMIZE.	Total	8.	8.888	2.	. 301	1206.	362	97813.	10.152	4856.	.53
	(5889	8.	8. 998	a,	8, 998	8.	8. 988	a.	3. 206	a.	2. 20
5898		8.	8. 888	0.	3. 388	8.	8, 998	0.	8. 888	3.	3.30
10000		8.	8, 200	0.	8, 300	3.	8. 208	8.	8. 300	3.	3. 00
15000		8.	8, 808	8.	8. 888	9.	8, 888	8.	8. 200	8.	3. 80
28898		0.	8. 000	3.	3. 208	384.	003	3.	8, 888	9.	0. 22
	50000	8.	9, 998	ð.	8. 888	1158.	-, 817	8.	8. 888	8.	3.00
50'000		8.	3. 800	8.	8,800	9.	9.000	8.	3, 888	8.	8. 20
100000		8.	8. 999	0.	8. 998	8.	8.008	ð.	8, 800	8.	3. 80
	(++++++++	2.	9. 208	0.	8, 200	e.	8.008	8.	3. 200	3.	3, 20
ON-ITENI	ZE. Total	г.	8. 888	9.	9. 000	1541.	819	0.	8. 888	8.	9. 99
	(5808	٥,	8, 200	a.	8. 888	24.	-, 896	48.	. 316	0.	0.00
5000		8.	8.888	8.	8. 888	570.	881	885.	. 814	8.	8.89
10000		8.	9. 998	8.	8. 200	0.	8. 888	4038.	.148	8.	8. 20
15000		ð.	9. 208	0.	0, 338	0.	8. 208	9261.	. 646	732.	. 83
20000		a.	8, 998	2.	, 201	613.	828	25504.	1.699	1107.	. 01
30000		ð.	9. 999	0.	9.000	1189.	658	48629.	4.531	2216.	. 47
50000		9.	8. 200	8.	0. 200	268.	019	15132.	2, 461	а.	8. 86
100000		0.	8. 208	e.	0.000	82.	888	1833.	.418	0.	8. 89
	(*******	3.	9. 999	3.	0. 888	1.	200	498.	. 226	a.	2. 28
	MS. Total	8.	0.000	2.	. 891	2748.	882	97813.	18, 152	4056.	.53



Policy Economics Group Personal Income Tax Model

Policy Economics Group

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS SNLY

INCOME CLASS										
	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(00015)	(00015)	(00015)	(\$ MIL)	(\$ MIL:	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	348	53.4	7.0	7.0	-47.5	-47.5	0.0	59.3	39.3	.0
5000 (10000	213	50.5	41.3	41.3	365.6	365.6	0.0	261.3	251.4	. 1
10000 (15000	154	46.5	40.4	40.4	565.2	565.2	0.0	384.0	387.3	
15000 (20000	118	35.0	31.0	31.0	603.1	603.1	0.0	457.3	451.4	
20000 (30000	302	52.9	49.2	49.2	1247.8	1247.8		316.1	924. 3	
30000 (50000	245	60.7	59.0	59.0	2131.0	2131.0		1757.5	1763.7	
50000 (100000	152	18.3	18.3	18.9	1063.8	1063.8		878.6	680.5	2.0
	129	3. 1	3.1	3.1		325.2		274.8	275.1	
200000 (******	112	.7	.7			148.0			121.1	
100000 (200000 200000 (******* TOTALS	1699	321.5	251.1			6403.2		5109.3	5134.9	£5. (
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIM	IM TAX	ALTERNATIV	E MINTAX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000'5)	(00015)			(\$ MIL)		(\$ MIL)			
******* (5000	4.9	4.9	5.4	5.4	2.371	2.371	0.000	0.000	1.627	1, 639
5000 (10000			6.1			2.816		0.000		
	13.3	16.2	1.9			. 393			0.000	0.500
15000 (20000	14.8	14.3	0.0	0.0		0.000		0.000		
20000 (30000	34.3	32.9	0.0	0.0		0.000	0.000	0.000		
30000 (50000	45.7	43.7	0.0	0.0		0.000	0.000	0.000		
50000 (100000	17.8	17.8	0.0	0.0		0.000	0.000	0.000	6.817	5.78
100000 (200000)	3.0	3.0	0.0	0.0		.000	0.000	0.000		
200000 (******	5.0	.6		0.0		.000	0.000	0.000		
100000 (200000 200000 (****** TOTALS	142.0	135.6	13.5	13.5	5.582	5.582		0.000		
	TAX	POSITIVE	PORTION)	Œ	JTLAYS (NEB	ATIVE PORT	TION)	TAX (8	ובד פר מטדע	.AYS)
INCOME CLASS	PLAN	X PLAN	IY CHA	NGE PL	AN X 2	LAN Y	CHANGE	PLAN X	FLAN Y	CHANGE
(DOLLARS)			L) (\$ M							
******* (5000	2,	6 2	. 8	.0	-2.4	-2.4	0.0	.2	.2	. 0
5000 (10000	15.			.0	-1.3	-1.3	0.0	13.3	13.8	. (
10000 (15000	30.	7 31	.0		1	1	0.0	30.6	30.3	
15000 (20000	48.	4 48	1. 9	.6	0.0	0.0	0.0	48.4	48.3	. :
20000 (30000	104.	4 105	. 3	1.4	0.0	0.0	0.0	104.4	105.8	
30000 (50000	248.			1.3	0.0	0.0	0.0	248.3	249.6	1.
50000 (100000	173.				0.0	0.0	0.0	173.5	174.1	
100000 (200000	71.				0.0	0.0	0.0	71.5	71.6	
200000 (******	55.					0.0		55.4	55. 4	
		5 754								4.4



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR	
11/00	~ ~ ~~	NONTR	XABLE	TAXA	8LE	TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DEDUCTION
INCL	NE CLASS	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF
(00	LLARS)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ XIL)	RETURNS (UNITS)	CHANGE (\$ MIL)
	< 5808	4	9, 389	2	2 202	1	2 222	24	200	2	2 222
5200		a.	8, 888	8. 8.	8. 888 8. 888	ə. 8.	9. 9 99	24. 5 0 1.	. 889	8. 8.	a. 200 a. 200
19998		8.	8. 888	0.	8. 906	0.	9. 988	10300.	. 351	2118.	, 968
15000		0.	8. 088	0.	3. 338	0.	3. 308	8781.	. 565	8.	3. 896
22020		0.	9. 399	3.	8. 998	0.	8. 200	17490.	1.487	1395.	, 184
	50000	0.	8, 888	0.	8, 388	8.	0. 200	12922.	1.286	1981.	. 23
	(120006	0.	8. 888	0.	8. 808	0.	8, 888	2144.	.676	8.	8. 996
	(200000	0.	3, 398	8.	8, 888	0.	8. 888	234.	. 886	0.	8.80
	(*******	a.	8. 208	0.	8. 888	0.	8. 888	33.	.011	8.	9. 200
TEMIZE,	Total	8.	0.000	a.	9. 000	9.	0.000	52429.	4.485	5486.	.397
******	(5888	a.	2, 000	0.	8, 888	0.	3, 200	9.	8.000	ð.	2, 200
5000	10000	8.	8. 888	0.	0. 888	a.	8. 888	0.	0.000	8.	8. 886
10000	(15000	0.	9. 998	0.	8. 000	0.	8. 208	9.	8.888	а.	3. 20
15000	28888	8.	8, 888	0.	8. 888	8.	9, 999	0.	2. 339	9.	9. 99
28888	38888	0.	8. 888	0.	0. 998	0.	8. 200	e.	8. 220	ð.	2. 20
38888	50000	8.	8. 888	e.	9. 888	Э.	8. 998	8.	0.880	9.	3. 30
50000	100000	0.	8, 998	8.	3. 998	Э.	9. 988	3.	8. 888	3.	8. 88
100000	200008	0.	8. 888	0.	8. 888	0.	9.008	2.	9. 999	8.	8. 80
288888	(*******	8.	3. 308	0.	a. 888	8.	0.000	a.	9. 800	₽.	3. 20
ON-ITENI.	ZE. Total	8.	8. 888	0.	0. 200	0.	9. 000	Э.	3. 338	ð.	8.89
******	(5000	e.	8. 908	0.	a. 200	0.	8. 200	24.	. 889	e.	a. 200
5000	(10000	8.	8.998	0.	8.000	0.	8. 208	501.	.811	0.	3. 300
10000		a.	8. 888	0.	9.000	0.	8. 888	19399.	. 351	2110.	. 26
15000	(58888	8.	9. 888	0.	3. 308	0.	9. 398	8781.	. 565	9.	8. 88
56668		9.	a. 988	8.	0. 990	0.	9. 989	17498.	1.407	1395.	. 104
38666	50000	0.	0.000	8.	9. 988	0.	9. 998	12922.	1.286	1381.	. 23
50909		0.	8. 888	0.	8. 888	0.	9. 999	2144.	.676	9.	8, 200
199998		9.	8. 208	8.	9. 998	8.	9.000	234.	. 088	8.	8.000
288888	(********	8.	0, 998	9.	8. 200	8.	9. 200	33.	.011	0.	0.000
LL RETUR	NS, Total	8.	9. 200	3.	8. 999	9.	8, 888	52429.	4,485	5486.	.39



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #10 REPEAL SALES TAX DEDUCTION Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CNLY

	NUMBER CF	RETURNS	TAXABLE	RETURNS	ADJUST	TED GROSS	INCOME	TA	(ABLE INCO	Œ
INCOME CLASS (DOLLARS)		AGGREGATE (000'S)			PLAN X (\$ MIL)					
******* (5000	348	53.4	7.0	7.0	-47.5	-47.5	0.0	59.3	59.3	0.0
5000 (10000	219	50.5	41.9	41.3			0.0		261.4	
10000 (15000	164	46.5	40.4	40.4		565.2	0.0	387.3	387.3	
15000 (20000	164 118 202	35.0	31.0	31.0	603.1	603.1	0.0	461.4	461.4	0.0
20000 (30000	202	35.0 52.9	49.2	43.2	1247.8	1247.8	0.0	324.3	461.4 324.3	0.0
30000 (50000	245	50.7	59.0	59.0	2131.0	2131.0	0.0	1763.7	1763.7	0.0
50000 (100000	162	18.9	18.3	18.9	1063.8	1063.8	0.0	380.6	380.€	5.0
100000 { 200000	123		3. 1							
200000 (******										
TOTALS	1699	321.5	251.1	251.1	5403.2	5403.2	0.0	5134.9	5134.9	0.0
NOOME OF ODG	[TEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	COME CRED.	MINIML	m tax	ALTERNATIV	Æ XINTAX
INCOME CLASS	OLON V	DI CAL V	PLAN X	OLON V	DLAN Y	י או אי	OLONE V	DLOM V	OF ONL V	OLOM: V
/ P P 1 8 8 P 1										
(ECLLARS)	(000/5)	(000/5)	(000, 2)	(000, 2)	(\$ MIL)	(\$ MIT)	(2 NIT)	(→ M1L)	(≱ NIC)	(2 MIC)
f###### (5000	4.9	4.9	5.4 6.1 1.9 0.0	5. 4	2.371	2.371	0.000	0.000	1.636	1.638
5000 (10000	2.7	2.7	6.1	6.1	2, 818	2.816	0.000	0.000	0.000	0.000
10000 (15000	16.2	16.2	1.9	1.9	. 393	. 393	0.000	0.000	0.000	0.000
15000 (20000	14.8	14.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	32.9	32.9	0.0	0.0	0.000	0.000	0.000	0.000	1.546	1.546
30000 (50000	43.7	43.7	0.0	0.0	0.000	0.000	0.000	0.000	1.154	1.154
50000 (100000	17.8	17.8	0.0	0.0	0.000	0.000	0.000	0.000	5.781	5.781
100000 (200000								0.000		14.114
200000 (******			0.0				0.000			19.274
TOTALS	136. 5	136.6					0.000			
	TAX	(POSITIVE	E PORTION)	Q	UTLAYS (NE	SATIVE POR	TICN)	TAX ()	KET OF OUT.	.AY37
INCOME CLASS	OL OM	v 21.01	N Y CHA	MGE OF	ON Y	N ON V	CAUNCE	OLAN V	DE ONE M	CHONCE
(DOLLARS)) (\$ H				MIL)			.\$ MIL)	
******* (3000	2.	6	2.6	0.0	-2.4	-2.4	0.0	.2	٤.	0.0
5000 (10000	15.	7 15	5.7	0.0	-1.9	-1.3	0.0	13.3	13.8	0.0
10000 (15000	31.			0.0	1	1	0.0	30.9	30. 3	0.0
15000 (20000	48.		8. 3	0.0	0.0	0.0	0.0	48.9	48.3	0.0
20000 (30000	105.			0.0	0.0	0.0	0.0	105.8	105.8	0.0
30000 (50000	249.		9. E	0.0	0.0	0.0	0.0	243.6	249.5	0.0
50000 (100000	174.			0.0	0.0	0.0	0.0	174.1	174.1	0.0
100000 (200000	71.			0.0	0.0	0.0	0.0	71.5	71.5	0.0
200000 (*****	55.		5.4	0.0	Ŭ. Q	0.0	0.0	55.4	55.4	0.0
TUTALS	754.		4.3	0.0	-4.4	-4.4	0.0	750.5	750.5	0.0
10.863	(44.	J (3)	7. 3	0.0	₹ • ⊤	7. ₹	0.0	100:0	(JU - J	0.0



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

FROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

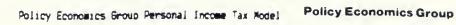
REPEAL ITC

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CNLY

	NUMBER O	F RETURNS	TAXABLE	RETURNS	ADJUS1	TED GROSS	NCOME	TA	XABLE INCC	ε
INCOME CLASS (DOLLARS)		AGGREGATE (000'S)			PLAN X (\$ MIL)		CHANGE (\$ MIL)		PLAN Y (\$ MIL)	
******* (5000	348	53.4	7. 0	7.0	-47.5	-47.5	0.0	59.3	59.3	0.0
		50.5								
		46.5	40.4	41.0	565.2	565.3	0.0	387.3	387.3	5.0
15000 / 20000	118	35.0	71.0	72 0	503 1	CA7 1	0.0	45 1 A	451 4	Δ.Δ
20000 (30000 30000 (50000 50000 (100000 100000 (200000 200000 (********************************	202	52.3	49.2	50.3	1247 A	1247 A	0.0	924.9	924 9	3.0
30000 (50000	245	60.7	59.0	50.5	2171.0	2171.0	0.0	1763.7	1767.7	3.0
50000 (100000	162	12.4	19.9	18.9	1067.8	1067 A	0.0	980 6	990 6	0.0
100000 (200000	100	7 1	7 1	7 1	705.0	725 2	0.0	275 1	275 4	0.0
200000 (200000	110	3.1	7	3+1	350.5	140.0	0.0	101.1	101.4	0.0
TOTOL C	110	- · (361.1	1 f	140.0	140.0	0.0	101.1	151.1	0.0
IUIHLS	1033	361.3	291.1	23 6. 3	5403.2	5403.2	0.0	3134.3	5244.3	U. U
	TEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	COME CRED.	MINIM	M TAX	ALTERNATI'	ZAINIR 3
	PLAN X	PLAN Y							PLAN X	
(DOLLARS)	(00015)	(000'5)	(000'S)	(00015)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000										
5000 (10000										
10000 (15000										
		14.8								
		32. 9								
30000 (50000	43.7	43.7	0.0						1.154	
50000 (100000	17.8	17.3	0.0	0.0	0.000	0.000	0.000	0.000	5.731	6. 138
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000		14, 114	
200000 (******	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19.274	:7.553
200000 (****** TETALS	136.6	136.6	13.5	13.5	5. 582	5. 582	0.300	0.000	44.504	37. 253
	TA	x (POSITIVE	PORTION)	Ci	JTLAYS (NES	SATIVE PORT	IGN)	TAX 0	NET OF GUT	.ñ(3)
INCOME CLASS	PLAN	X PLAN	Y CHA	NGE PI	AN X	MAN Y	CHANGE	PLAN X	ELAN (JHANG Z
(DOLLARS)		L) (\$ M)								
****** (5000	2		2.7	.1	-2.4		ა. ა	.2	.3	. 1
5000 (10000	15	.7 15	5.8		-1.3			13.8	13. 9	. 1
10000 (15000	31			. 4	1		0.0			
15000 (20000	48			.5		0.0			43.5	.5
20000 (30000		.8 109		3.3		0.0				
30000 (50000	249						0.0			
		.1 177				0.0				
				_						
50000 (100000		.6 73	5.5	1.3	0.0	0.0	0.0	71.6	73.5	1.9
	71	.6 73		1.9		0.0			73.5 58.0	





DISTRIBUTION OF FEDERAL TAX CHANGE AND MUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE	PRESENTLY RETURN	NONTAXABLE S MADE	RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	RETUR!	
THE	DME CLASS		AXABLE	TAXA	8LE	TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DEDUCTION
INGL	PRE SUMOS	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE
(DC)	ELLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(LNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)
	. 5000	4	2 202		2 222	2	2 222		2 222		2 222
5000		a. e.	0. 300 3. 600	0. 0.	3. 308 3. 388	3.	0. 000	ð. 2	9, 999	0.	8. 888
12200		a.	0, 000	156.	. 258	e. e.	0. 200 0. 200	0. 6 00.	, 296	0.	8. 888 8. 888
15888		8.	9, 998	1229.	. 234	0.	0. 898	2051.	. 328	3.	8.800
20000		0.	8. 308	936.	. 576	8.	9. 998	3320.	1. 483	3.	3. 888
30000		8.	8. 888	1583.	2.692	0.	8. 208	5487.	4.563	0.	3.000
50000		8.	8, 888	1.	, 981	8.	8. 888	2685.	3, 289	3.	0. 200
199998	(200000	0.	8. 888	2.	. 884	0.	8. 388	958.	1.898	a.	3, 306
	(*******	0.	8. 888	0.	8. 998	0.	8. 888	289.	. 535	0.	3.800
TEMIZE,	Total	0.	9. 888	3906.	3. 565	ð.	8. 298	15231.	12,215	0.	8.000
******	(5900	0.	9. 000	0.	0. 200	9.	0.000	942.	. 298	0.	8. 200
5888	(19998	0.	9. 998	238.	. 267	8.	9. 898	230.	. 267	0.	8. 396
19999	(15000	8.	8. 200	432.	. 053	₽.	9. 999	951.	. 183	0.	8.000
15888	(58888	0.	8. 208	2.	. 398	8.	8. 888	488.	. 192	0.	0.000
36668	30000	0.	8. 208	795.	. 556	8.	9. 888	2456.	1.884	0.	9. 900
38888	58888	8.	0.000	0.	8. 888	0.	9. 999	976.	. 882	9.	0. 300
50000	100000	0.	8.008	8.	8. 880	0.	8. 200	132.	. 287	0.	8.388
188888	(566666	8.	9.000	0.	9. 998	0.	8. 888	9.	9.000	8.	3. 328
588688	(*************************************	г.	a. 800	9.	8. 888	0.	8.000	a.	8.000	0.	8. 200
ON-ITEM	IZE. Total	0.	9. 999	1459.	.676	0.	8. 888	6174.	3. 225	8.	8.888
******	5000	8.	9. 208	8.	8. 886	8.	0.008	942.	. 298	0.	8. 886
5888		9.	9. 888	230.	. 967	9.	8. 888	238.	. 267	0.	8. 886
10009		8.	9. 000	588.	.111	9.	8. 888	1551.	. 398	8.	2. 200
15000		2.	8.808	1231.	. 235	0.	8. 888	2539.	.512	0.	3.800
36666		3.	0. 888	1731.	1.132	0.	9. 200	5776.	3. 287	0.	3. 200
30000		3.	9, 200	1583.	2.692	8.	0.000	6383.	5.365	0.	3. 388
	(188808	8.	2. 200	1.	169.	8.	8. 000	2817.	3, 296	6.	8. 886
	(588888	ð.	0.000	2.	. 204	₹.	8. 888	958.	1.898	8.	8.000
	(*******	0.	3. 999	8.	3. 888	e.	3. 339	209.	. 535	0.	9. 999
ILL RETUR	RNS. Total	0.	8.898	5366.	4,241	0.	0. 0 00	21485.	15. 440	3.	8.800



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED ERRNED INCOME CREDIT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

11100UP 01 400	LAMBER OF	F RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	NCOME	787	KABLE INCOM	Æ
INCOME CLASS (DOLLARS)	BAMPLE (UNITS)	AGGREGATE (000°S)	PLAN X (000'S)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)		PLAN Y (\$ MIL)	
******* (5000	348	53.4	7.0	7.0	-47.5	-47.5	0.0	53.3	59.3	0.0
5000 (10000		50.5			365.6				261.4	
10060 (15000	164	46.5	41.0	36.2	565.2	565.2	0.0	387.3		5.0
15000 (20000	118	35.0	32.2	32.2	503.1	503.1	0.0			
20000 (30000	202	727 14	7.0	50.9	1247 B	1247.8	0.0			
30000 (50000	245	52.3 60.7 18.3	50.5	60.6	2131.0	2131.0	0.0	1763.7	1763.7	0.0
50000 (100000	152	18.3	18.3	18.3	1053.8	1063.3		380.5	380. 6	0.0
100000 (200000	129	3. 1	3, 1	3. 1	326.2				275.1	3.3
200000 (******	112	.7	.7	.7	148.0	148.0	0.0	121.1	121.1	3.0
TOTALS	162 129 112 1639	321.5	256.5	249.3	6403.2	6403.2	0.0	5134.3	275.1 121.1 5134.9	0.0
	TTEM (7GT)	DETRIBME	SETTIONS UT	יים חורה בער	EARNED INC	יחשב רמבד <i>ו</i>	MANAM	in and	ALTERNATIV	'E WINTSY
INCOME CLASS	1101110	NET UNIO	WE TOWNS WI		CHRINED INC	ONE CRED.	1,114,116	#1 · (1)	ur i river i i	
(DOLLARS)	PLAN X (000'S)	PLAN Y (000°S)	PLAN X (000°S)		PLAN X (\$ MIL)			PLAN Y (\$ MIL)		
******* (5000	4.9	4.9	5.4	5.9	2.371	3. 404	0.000	0.000	1.336	1.536
5000 (10000	2.7	2.7	5.1	8.5	2.816	5.800	0.000	0.000	0.000	0.000
10000 (15000	16.2	16.2	1.9	5.8	. 393	4.101	0.000	0.000	0.000	0.000
15000 (20000	14.8	14.8	0.0	0.0	0.000	.000	0.000	0.000	0.000	0.000
	32. 3		0.0	0.0	0.000	0.000	0.000	0.000	1.540	1.546
	43.7	43.7	0.0	0.0	0.000	0.000	0.000		.522	
50000 (100000	17.8	17.8	0.0	0.0	0.000	.001	0.000	0.000	6.135	5.138
1000000 (2000001	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	3.758	3.768
200000 (######	٤.	.6	0.0	0.0	.000	.000	0.000	0.000	17.553	17.559
200000 (******* TOTALS	135. 5	136.6	13.5	21.1	5.582	13.307	0.000	0.000	37.158	37, 253
	TAX	X (POSITIVE	PORTION)	01	JTLAYS (NEG	HATIVE FORT	IIGN)	TAX (VET OF OUT	AYS)
INCOME CLASS										
(CCLLARS)	PLAN (\$ MI)				AN X A			PLAN X (# MIL)	PLAN (.\$ MIL)	
******* (5000	2.	.7 3	2. 7	0.0	-2.4	-3.4	-1.J	. 3	7	-:.)
5000 (10000	15.			4	-1.3	-4.5	-2.6	13.9		
10000 (15000	31.			1.6	1	-2.2	-2.1	31.3	27.5	-3.7
15000 (20000	49.			0	0.0	0.0	0.0	49.5	49.5	0
20000 (30000	109.			0.0	0.0	0.0	0.0	:09.:	109.1	0.0
30000 (50000	255			0.0	0.0	0.0	0.0	255.0	255.0	0.0
56000 (100000	177			0	0.0	0.0	0.0	177.4	177.4	0
100000 (200000	73.	.5 *:	5.5	0	0.0	0.0	0.0	73.5	73.5	0
	===			Δ	3.0	Δ.Δ	0.0	56.0	55.0	0
200000 (******	56.	.0 58). V	0	3.0	0.0	21.0	30.0	755, 2	



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12 EXPANDED EARNED INCOME CREDIT Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

		PRESENTL RETURN	Y TAXABLE	PRESENTLY	-	RETURNS	WITH A CHAN	SE IN TAX L	YIBBILITY	CHANG:	NS ANICH ED THEIR
***		NONTA	_	TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
INCO	ME CLASS	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	MUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE
(DO	LLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ XIL)	(UNITS)	(\$ MIL)
•••••	〈 5 988	8.	2. 200	ð.	0. 308	389.	-, 842	8.	a. 208	3.	3, 226
5888		8.	0. 228	0.	0,000	1122.	-, 439	3.	2. 222	2.	3,230
10000		209.	-, 256	0.	3. 388	5158.	-1. 281	0.	0. 328	Q.	2. 226
15888		2.	8,000	9.	8. 888	8.	0.000	8.	a. eea	2.	3.2%
20000		8.	3. 288	0.	8. 888	0.	3. 389	ð.	ð. 288	ð.	3.00
38888		0.	8. 888	8.	0. 000	8.	8. 308	8.	8.888	₹.	2.23
50000		0.	0.000	0.	3. 228	8.	8.888	0.	₹. 998	ð.	2. 88
100000		0.	8. 888	8.	8, 388	9.	9. 808	9.	3, 200	3.	3, 30
	\ 1141111	0.	8, 388	ð.	8. 888	8.	3. 308	3.	8. 888	3.	2, 20
TEMIZE,	Total	209.	256	8.	0. 200	6588.	-1.562	9.	0. 888	3.	3. 33
*****	(5888	0.	8. 208	ø.	9. 998	5552.	991	3.	a. 2 28	ð.	ð. 80
5888	(19999	2328.	919	0.	0.000	8273.	-2.544	Ø.	3. 238	€.	8.00
10000	(15000	4613.	-1.301	0.	3. 208	7443.	-2.627	ð.	0.200	2.	2. 22
15220	(58888	ð.	0.000	0.	0.888	2.	~, 000	₽.	0. 220	₹.	3.30
20000	(38888	9.	8. 200	8.	9. 208	0.	9. 208	∂.	3. 226	₹.	₹. 24
30000	58888	ð.	8.888	ð.	0. 999	3.	3. 323	∂.	8.288	₹.	3.80
50000	1 200008	₹.	0. 999	0.	9. 208	184.	201	₽.	a. 2 88	0.	3. 24
100000	(288888	0.	8.888	8.	9. 200	1.	-, 888	0.	ક. રજર	2.	2.30
366899	(*******	₹.	0.000	0.	8.888	3.	200	а.	3. 200	3.	2, 20
ON-ITENI	ZE, Total	6933.	-2.821	д.	3, 339	21459.	-6.164	3.	9. 288	9.	ð. ðí
******	⟨ 5888	ð.	ð. 20 8	0.	8. 208	5861.	-:. 033	₹.	3. 800	₹.	2. 28
5000	(19990	2320.	919	8.	0.000	3395.	-2.984	8.	3. 330	3.	
10000	15000	4822.	-1.357	8.	3. 3 38	12520.	-3.708	₹.	9. 990	9.	0.88
15000	(20000	8.	0.000	8.	3. 308	2.	200	9.	ર. ટસ્સ	₹.	5.3
36656	38000	3.	a. 800	Ø.	9. 200	3.	9. 309	3.	2.320	₹.	2.86
30000	50000	8.	3. 333	8.	8. 988	8.	8. 300	0.	2. 888	٥.	8.8
50000	(100000	а.	2. 222	8.	0. 208	184.	201	₽.	9. 229	ð.	3. 2
100000		8.	0. 200	8.	a. 200	1.	888	2.	0.000	₹.	5.3
220000	(********	3.	3. 999	a.	2. 200	3.	888	ð.	a. 200	ð.	3. 8
I RETH	RNS, Total	7142.	-2.876	2.	9. 888	29047.	-7.726	0.	0. 200	₹.	



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

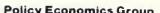
Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	TED GROSS 1	INCOME	TAX	KABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)									
******* (5000	348	53.4	7.0	7.0	-47.5	-47.5	0.0	59.3	59.3	0.0
5000 (10000	219	50.5	33. 9	39. 8	365.6	365. 6	0.0			
10000 (15000		46.5			365.2				387.3	
15000 (20000		35.0		32.2			0.0			
20000 (30000		52. 3	50.3				0.0			
30000 (50000							0.0			
	162						0.0			
	123						0.0			
200000 (******										
TOTALS	1699	721 5	260.2	2/2.7	5407.0	CA07.3	3.3	5174.0	#E4+ 4	0.5
. G : HLS	1033	341.5	243.3	243.3	0403.2	5400.2	0.0	3134.3	3134.7	0,0
ANDONE OF THE	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	COME CRED.	MINIM	M TAX	ALTERNATI'	E MINTAX
INCOME CLASS	DE ONL Y	DLON V	DL ON Y	DI ANI V	DLAN V	DLAN V	OLON Y	DI DE V	DE ONE V	D1 D1 V
(201 200)	PLAN X	PLAN Y	PLAN X				PLAN X			PLAN Y
(DGLLARS)	(000¹S)	(000°S)	(00015)	(000, 2)	(\$ MIL)	(* MIL)	(\$ MIL)	15 MIL)	(\$ MIT)	(3 5.42)
******* (5000	4.9	4.3	5. 3 9. 5	5.3	3.404	3.404	0.000	0.000	1.636	1.838
5000 (10000	2.7	2.7	3.5	8.5	5.300	5.800	0.000	0.000	0.000	მ. მმმ
10000 (15000	16.2	16.2	6.8	5.3	4.101	4.101	0.000	0.000	0.000	0.000
15000 (E0000	14.8	14.8	0.0	0.0	.000	. 300			0.000	
20000 (20000	3E. 9	32. 3	0.0	0.0	0.000	0.000	0.000		1.646	
30000 (50000	43.7	43.7	0.0	0.0	0.000	0.000	0.000	0.000	. 522	.519
50000 (100000	17.3	17.8	0.0	0.0	.001	.001	0.000	0.000	6.136	6.136
100000 { 200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	3, 768	3, 761
200000 (######	.6	.6	0.0	0.0	.000	.000	0.000	0.000	17.553	17.548
TCTALS	136. a		21.1							37.246
	Tay	(00017100	PORTION)	זה	m ave (Mea	מחדעי פונדמו	ואחד:	TOY IN	et de aliti	2751
INCOME CLASS					/12A13 (NCC	M1116 FOR1				
arround our our	21.20	Y 21.2N	ч сна	NGE OI	ON Y	Y DN Y	THONGE	Z: 25/ Y	21.28. 7	CHONGE
(SCLLARS)	5 MIL									
******* (5000	2.	7 3	. 7	.0	-3.4	-3.4	0.0	7	7	.0
E000 (10000	15.		i. 4	.0	-4.5	-4.5	0.0	10.3	:0.3	.0
10000 (15000	23.		.0	.3	-2.2	-2.2	0.0	27.5	27.3	.3
15000 (20000	43.		. 6	.1	0.0	0.0	0.0	43.5	49.6	. 1
20000 (30000	109.			.0	0.0	0.0	ა.ა	103.1	103.1	.0
30000 (50000	255.			. 4	0.0	0.0	0.0	255.0	255.4	. 4
50000 (100000	177.			.3	0.0	0.0	0.0	177.4	177.7	.3
100000 (200000	73.			.0	0.0	0.0	0.0	73.5	73.5	.;
200000 (******	75. 56.			.0	3.0	0.0	0.0	56.0	58.0	. 3
TOTALS	768.					-10.1	0.0	758.2	753.4	1.2
IUINES	/00.	J /0:	7. U	1.6	17.1	iVs i	V. U	JJ. 2	<i>⊒3</i> , ₹	***



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 12 Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #13

Data for: ALL RETURNS

REPEAL POLITICAL CONTRIBUTION CREDIT

			PRESENTL RETURN	Y TAXABLE	PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS	WITH A CHANG	RETURNS WHICH CHANGED THEIR			
		0, 000	NONTA				TAX DECREASES		TAX IN	TAX INCREASES		TYPE OF DEDUCTION
INCOME CLASS		CLASS	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	HUMBER OF	AMOUNT OF
(D0		ARS)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	CHANGE (\$ MIL)
	(5900	8.	8. 338	3.	3. 999	e.	3. 309	а.	8. 222	3.	3. 32
5000		19900	а.	8.000	9.	8. 888	0.	0.000	0.	0. 200	3.	3,28
10000		15000	0.	9. 300	e.	9. 998	9.	9. 229	2283.	. 875	ð.	2.00
15000		29898	0.	8. 888	0.	8. 888	9.	0. 200	4729.	.114	3.	2.30
20000		38666	9.	8. 300	0.	3. 200	8.	9. 200	683.	.016	8.	2. 28
38888	(50000	8.	9, 999	8.	9. 888	e.	8.888	3863.	.313	8.	2.32
50000	(100000	8.	8.008	3.	9. 288	9.	8. 208	3181.	.265	3.	8.00
199999	<	200000	8.	8.008	0.	8. 888	8.	8. 233	269.	. 832	8.	9.26
		******	2.	0. 998	8.	9. 909	9.	8. 888	160.	.019	8.	0.0
TEHIZE,		Total	8.	9. 333	9.	8. 228	8.	8.888	15167.	. 835	8.	2.8
******	{	5000	0.	9. 999	2.	3. 200	ð.	8. 888	85.	. 207	e.	2. 2:
5000	1	19999	a.	9.000	0.	9. 208	0.	8.888	715.	. 215	8.	2.3
10000	(15900	0.	8.000	8.	9. 228	0.	9. 389	3211.	. 138	₹.	a. 3
15000	(58888	2.	8.008	9.	8. 200	Ø.	ð. 383	840.	. 821	∂.	3.3
28:000	(30000	8.	8.000	8.	9. 998	8.	3. 399	341.	. 214	₹.	5.5
30000	(50000	0.	0.008	0.	9. 888	0.	9.909	3 865.	. 386	₹,	8.8
50000	(100000	а.	a. 200	0.	3. 200	2.	9. 200	59.	. 231	₹.	2.2
188888	{	588888	0.	8.000	8.	0.000	0.	3. 300	e.	9. 209	8.	5.5
366000	(4	******	0.	8.008	8.	9. 209	ø.	0. 200	₽.	5. 250	₹.	3. 5
ON-ITEM	175	. Total	0.	a. eee	0.	9. 869	8.	3.898	8316.	. 343	ζ.	5.5
******	(5000	8.	9. 208	0.	8. 888	0.	0. 208	85.	. 207	ē.	6.5
5000	(19999	8.	0. 208	9.	9.000	8.	3. 888	715.	.016	.5	5,5
10000		15000	0.	0.000	8.	0.000	ð.	3. 333	5493.	.274	₹.	2. 3
15000		59666	₽.	8. 888	0.	8. 888	8.	3. 200	5569.	. 135	₹.	9.3
20000		30000	∂.	a. 22 e	8.	8. 888	8.	0.000	1824.	. 23:	₹.	2. 2
39998		56666	3.	9. 998	8.	8. 320	8.	8.888	6328.	. 339	8.	3.5
50000	(100000	₽.	2. 222	0.	ð. 8 99	8.	3. 228	3248.	.256	٥.	2
100000		200000	3.	9. 299	9.	9.009	8.	3. 3 98	269.	. 832	₹.	4. 3
		******	8.	8.000	8.	8. 200	8.	0.000	150.	. 319	ð.	8.
LL RETU	RNS	. Total	8.	8. 888	0.	8. 888	8.	8.000	23482.	1.178	2.	3.6



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CHLY

CHANGE SI ARE	NUMBER OF RETURNS		TAXABLE	TAXABLE RETURNS		ED GROSS 1	INCOME	TAXABLE INCOME			
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE	
(DOLLARS)	(UNITS)	(00015)	(00015)	(000'5)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(s MIL)	(\$ MIL.	
******* (5000	348	53.4	7.0	13.0	-47.5	-47.5	0.0	59.3	72.9	13.3	
5000 (10000	219	50.5	33.8	36.9	365.6	365.6	0.0	281.4	244.5	-15.	
10000 (15000	154	46.5	36.2	33.2	565.2	563. 2	0.0	387.3	341.5	-45.	
15000 (20000	118	35.0	32.2	30.2	603.1	603.1	0.0	461.4	421.3	-40.	
20000 (30000	202	52.9	50.3	50.6	1247.8	1247.8	0.0	924.9	519.4	-105.	
30000 (50000	245	60.7	50.5	60.6	2131.0	2131.0	0.3	1763.7	1632.3	-131.	
50000 (100000	162	18.9	18.3	18.9	1063.8	1063.8	0.0	380.5	833.7	-46.	
100000 (200000	129	3. 1	3.1	3.1	326.2	325.2	0.0	275.1		-4.	
200000 (*****	112	.7	.7	.7		148.0	0.0	121.1	119.5	-1.	
TOTALS	1599	321.5	249.3	247.0	6403.2	6403.2	0.0	5134.9	4755.5	-379.	
i di inca	1233	361.3	673.5	277.0	070312	0403.6	0.0	3137.3	7755.5	-313.	
INCOME CLASS	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX		
INCURE CEASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	
(DOLLARS)	(000'S)	(000°S)	(000°S)	(000'S)	(\$ MIL)	(\$ MIL)		(\$ MIL)	(\$ MIL)	(\$ MIL)	
/DOCTHUS)	1000 37	1000 37	1000 37	1000 37	/* M1771	() INTE	(* MIC)	(* H1C)	/ # 11 E/	(* ME)	
****** (5000	4.3	4.9	5.9	5.9	3.404	3. 404	0.000	0.000	1.838	1.65	
5000 (10000	2.7		8.5	3.4	5.800	5.800	0.000	0.000	0.000	0.00	
10000 (15000	16.2		6.8	9.2	4.101	4.101	0.000	0.000	0.000	0.00	
15000 (20000	14.8		0.0	.0		.000	0.000	0.000	0.000	Ů. Ú	
20000 (30000	32.3		0.0	0.0		0.000	0.000	0.000		1.78	
30000 (50000	43.7		0.0	0.0		0.000	0.000	0.000	.513	. 61	
50000 (100000	17.8				.001	.301	0.000	0.000	6.138	£.53	
***************************************			0.0	0.0							
100000 (200000	3.0		0.0	0.0	.000	.000	0.000	0.000	3.761	10.5	
200000 (******	. 5	. 6.	0.0	0.0	.000	. 000	0.000			17.34	
TOTALS	136.6	136.5	E1.1	24.5	13.307	13.307	0.000	0.000	37, 246	33.08	
INCOME CLASS	TA	X (POSITIVE	PORTION)	Œ	JTLAYS (NEE	BATIVE PORT	TION)	TAX ()	VET OF CUT	A731	
	PLAN					PLAN Y	CHANGE	PLAN X	PLAN Y	CHANG	
(DOLLARS)	IM &.	L) (\$ M)	(<u>5</u>)	4IL) (\$	MIL) (MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(3 MIL	
****** (5000	ä	.7	3.4	.7		-3.4			.3		
5000 (10000	15			2		-5.4	3		3. 3		
10000 (15000	30			-2.5	-2.2	-3.3	-1.1	27.3	24.3	-3.	
15000 (20000	49			-4.9		0	0	+3.6	+4.7		
20000 (30000		1.1 91		7.4	0.0	0.0	0.0	109.1	31.7		
30000 (50000		. 4 224		30.8	0.0	0.0	0.0	유명동, A	224.8		
50000 (100000		.7 163				0.0	0.0	177.7	152.5		
100000 (200000		5.6 73	o			0.0	0.0	73.6	72.4		
200000 (******	(3	1 6	. 7				3.3	73.0 FC ^	55.7		
-tanna	36). U 51	3. /	3	V. V	0.0	V. V	50.0	55.7 685.3	-	
TOTALS				74 6	10.1	10.1	1 0	750 /			



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

		PRESENTLY TAXABLE PRESENTLY NONTAXABLE RETURNS MADE RETURNS MADE				RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR	
ENOCE IN COLUMN TO A COLUMN TO	~ ~ ~		XABLE	TAXABLE		TAX DECREASES		TAX IN	CREASES	TYPE OF	DEDUCTION
	DE CLASS	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMCUNT OF TAX INCREASE (\$ WIL)	NUMBER OF RETURNS (UNITS)	AMCUNT OF TAX CHANGE (\$ HIL)
						······································					
(11111	(5000	a.	3. 30 9	ð.	a. 208	a.	3. 200	617.	. 290	2.	z. 330
5000		0.	8.808	0.	8. 888	511.	849	374.	. 261	3.	8.322
19999		2226.	-, 498	8.	8. 888	6999.	-1.238	3870.	.189	a.	3. 83
15000		2925.	499	0.	0. 000	7780.	-2.119	6138.	. 475	2.	0.20
20000		85.	828	8.	0. 300	28537.	-11.563	2832.	. 133	8.	2.20
30000		0.	8. 888	0.	3. 300	41271.	-22.361	1996.	. 227	ð.	3.00
50000		0.	0.000	ð.	9. 200	17242.	-14.948	206.	. 039	ø.	2. 20
	< 398968	8.	8. 898	8.	0.000	1372.	-1.486	777.	.215	ð.	3. 30
	(*******	0.	8.000	0.	9.008	271.	285	38.	.013	3.	8. 8
TEMIZE,	Total	4336.	-1.824	9.	0.000	103983.	-54.561	15847.	1.444	8.	3. 30
	(5000	1181.	837	7241.	. 558	3697.	-, 262	9792.	. 984	e.	3. 38
5000	(10000	2974.	881	8.	0.000	23863.	-3.621	18981.	2.682	8.	3. 30
10000	(15999	737.	183	0.	0.000	20835.	-3.86:	9319.	1.356	₽.	8.0
15000	(59998	2.	898	0.	0. 388	16076.	-3.711	2227.	. 431	0.	5.5
20000	(30000	383.	236	2.	9. 999	16713.	-6.195	2534.	.237	2.	2. 3
30000	(50000	9.	8.888	0.	0.000	15871.	-8.266	1898.	. 196	€.	8.8
50000	(190998	8.	0. 300	0.	0. 200	302.	226	214.	. 938	ð.	2. 8
199999	(200000	£.	9. 999	0.	0.000	₹.	8.888	0.	3. 308	₹.	8.8
200000	(########	0.	3. 008	8.	8. 888	0.	2. 200	0.	2. 300	2.	2. 2
IM-ITEMI	IZE, Total	5196.	-1. 857	7241.	. 558	97237.	-25.142	44264.	5.744	a.	8.8
******	5200	1181.	037	7241.	. 558	3697.	-, 262	18489.	. 374	e.	3. 3
5000	(18888	2974.	-, 881	8.	9. 200	24314.	-3.678	19355.	2.664	8.	3.3
10000	(15000	2962.	-, 681	€.	8.000	27834.	-5, 100	13189.	1.544	e.	9. 8
15000	(28888	2928.	499	8.	9. 988	23856.	-5.829	8365.	.986	0.	5.5
20000	(30000	388.	864	ð.	0.000	45250.	-17.758	5466.	.378	ð.	5.8
30000	(58888	0.	0.000	8.	9.009	57142.	-31.227	3093.	.423	0.	8.8
50000	(100000	8.	0. 200	2.	8. 228	17544.	-15.167	428.	. 978	₽.	a. a
100000	(200000	8.	8. 808	8.	9.000	1372.	-1.406	777.	.215	8.	2.8
200000	(*******	2.	8.000	0.	0.000	271.	285	38.	.013	8.	8.8
LL RETUR	RNS, Total	9533.	-2. 881	7241.	. 558	201280.	-80.703	61111.	7.188	8.	2.8



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15 INCRERSED STANDARD DEDUCTION Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CNLY 1987 Levels of Income

INUREHO	כה פואעהאעה) 21Munkun nennetiteu 1301 F6A612 OL TUCOME										
THOOME OF TOO	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUSTED GROSS INCOME			TAX	ABLE INCOM	E		
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	FLAN Y	CHANGE		
(DOLLARS)	(UNITS)						(\$ MIL)			(\$ MIL)		
5000	348	53.4		13.0			0.0	72.9	14.7	-58.3		
5000 (10000	219	50.5	36.9	35.0				244.5	125.7	-117.8		
10000 (15000	164	46.5	3 3. 2	33.1	565.2	565.2	0.0	341.5	210.5	-131.0		
15000 (20000	118	35.0	30.2	30.2	603.1	503.1	0.0	421.3	310.8	-110.7		
20000 (30000	202	52. 9	50.6	50.5	1247.8		0.0	819.4	638.5	-180.3		
30000 (50000	245	60.7		50.5	2131.0	2131.0	0.0	1532.3	1413.2	-219.1		
50000 (100000	162	18.3	18.9	18.3	1063.8	1063.6	0.0	833.7	762.6	-71.		
100000 (200000	129	3.1	3.1	3.1	326.2	326.2	0.0	270.3	258.8	-11.		
200000 (******	112	.7					0.0					
TOTALS	1699	321.5	247.0	246.1			0.0					
	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX			
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	OLON V	PLAN X	OLON V	PLAN X	PLAN Y		
(DOLLARS)			(000'5)									
******* (5000	4.3	. 4.9	5.3	5.9	3.404	3.404	0.000	0.000	1.657	1.65		
5000 (10000	2.7		9.4			5.300	0.000	0.000	0.000	0.00		
10000 (15000	16.2	13.0	9.2	3.2	4, 101	4.101	0.000	0.000	0.000	0.000		
15000 (20000	14.8	8.5	.0	.0	.000	.000		0.000	0.000	0.000		
20000 (30000	32.9	32.8	0.0	0.0	0.000	0.000		0.000	1.781			
30000 (50000	43.7	43.4	0.0	0.0		0.000	0.000	0.000				
50000 (100000	43.7 17.8	17.4	0.0	0.0	.001	.001		0.000		5.67		
100000 (200000	ن د	2.9	0.0	0.0	.000	.000						
200000 (******	. 5	.6		0.0	.000	.000						
TOTALS	136.6	125.0		24.5	13. 307				33.064			
	TAX	(POSITIVE	PORTION)	our	TLAYS (NEB	ATIVE POR	TIGN)	78X ()	NET OF JUTLAYS)			
INCOME CLASS	~ ~	v 21.63	L V CUO	105 01	ON V	I ANI V	CUSNOS	01.01/. 1/	DI ON V			
(DOLLARS)		X PLHN (\$ MI	IY CHA	il) (\$)			CHANGE (\$ MIL)	(\$ MIL)				
·****** (5000	3.				-3.4	-3.4		.0	.0	-,		
5000 (10000	15.	3 14	. 3	4	-5.4	-3.4 -5.4	0.0	3.3	3.5	-,		
5000 (10000 10000 (15000	15. 27.	3 14 5 26	.3 -	4 1.3	-5. 4 -3. 3	-5. 4 -3. 3	0.0	9.3 24.3	9.5 23.0	 -1.		
5000 (10000	15.	3 14 5 26	.3 -	4	-5. 4 -3. 3	-5.4	0.0	9.9 24.3 44.7	3.5	 -1.		
5000 (10000 10000 (15000	15. 27.	3 14 5 26 7 43	.3 - .2 -	4 1.3 1.5	-5. 4 -3. 3	-5. 4 -3. 3	0.0 0.0	9.3 24.3	9.5 23.0	 -1.		
5000 (10000 10000 (15000 15000 (20000	15. 27. 44.	3 14 5 25 7 43 7 90	.3 - .2 - .5 -	4 !.3 !.5 !.2	-5. 4 -3. 3 0	-5.4 -3.3 0	0.0 0.0 0.0	9.9 24.3 44.7	9.5 23.0 43.2	 -1. -1.		
5000 (10000 10000 (15000 15000 (20000 20000 (30000	15. 27. 44. 31.	3 14 5 25 7 43 7 30 6 223	.3 - .2 - .5 -	4 1.3 1.5 1.2	-5. 4 -3. 3 0 0. 0	-5.4 -3.3 0 0.0	0.0 0.0 0.0 0.0	9.3 24.3 44.7 91.7	9.5 23.0 43.2 30.5	-1. -1. -1. -1.		
5000 (10000 10000 (15000 15000 (20000 20000 (30000 30000 (50000	15. 27. 44. 31. 224.	3 14 5 25 7 43 7 30 6 223 6 162	.3 - .2 - .5 -	4 1.3 1.5 1.2 1.0	-5. 4 -3. 3 0 0. 0 0. 0	-5. 4 -3. 3 0 0. 0 0. 0	0.0 0.0 0.0 0.0	9.3 24.3 44.7 91.7 224.6	9.5 23.0 43.2 30.5 223.8	 -1. -1. -1.		
5000 (10000 10000 (15000 15000 (20000 20000 (30000 30000 (50000 50000 (100000	15. 27. 44. 31. 224. 162.	3 14 5 25 7 43 7 30 6 223 6 162 4 72	.3 -	4 1.3 1.5 1.2 1.0 2	-5. 4 -3. 3 0 0. 0 0. 0 0. 0	-5.4 -3.3 0 0.0 0.0	0.0 0.0 0.0 0.0 0.0	9.9 24.3 44.7 91.7 224.6 162.6	9.5 23.0 43.2 30.5 223.6 162.4	-1.; -1.; -1.;		



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE		NONTAXABLE S MADE	RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR			
THOSE	166	CI ACC	NONTA	XABLE	TAXABLE		TAX DECREASES		TAX IN	CREASES		TYPE OF DEDUCTION	
INCOME CLASS		ULHSS	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	MUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMCUNT OF TAX INCREASE	NUMBER OF RETURNS	AMCUNT OF TAX CHANGE	
(DC	LLA	RS)	(UNITS)	(\$ MIL)	(etinu)	(\$ MIL)	(LINITS)	(\$ MIL)	(UNITS)	(\$ HIL)	(UNITS)	(s HIL)	
	,	5000		8. 208	2	2 222	0	2 222	2	3 222	,	2 22	
5000		10000	0. 0.	8.888	0. 0.	3. 3 83	0.	8. 30 8	a. e.	ð. 383 ð. 888	ð. 8.	3. 020 3. 380	
10000		15000	8.	9, 988	8.	3. 999	3266.	-, 255	3.	3. 333	3256.	-, 251	
15888		20000	8.	8, 888	8.	8. 888	6138.	-1.324	9.	8.889	5138.	-1.32	
29908		38888	8.	8.008	8.	8. 888	310.	031	3.	0.200	310.	23	
38888		58888	9.	8, 888	8.	8. 888	336.	883	3.	3.883	336.	-, 86	
50000		100000	8.	9, 988	9.	8. 888	397.	148	0.	3. 988	397.	-,14	
100200		200000	0.	9. 888	9.	9. 998	38.	848	0.	3. 333	135.	34	
200300			a.	8. 208	0.	8. 200	8.	8. 888	8.	3, 309	8.	2.22	
TEMIZE.		Total	0.	0. 0 00	9.	9. 208	19486.	-1.889	8.	8. 888	10582.	-1.88	
******	(5888	9.	988	8.	9. 200	3.	-, 383	3.	3. 228	ð.	3. 88	
5000	(10000	863.	-, 138	0.	8. 888	2418.	373	3.	9.003	0.	2.83	
10000	(15000	89.	829	0.	8. 909	3129.	-1.001	3.	3. 228	9.	2.22	
15888		38888	9.	8. 848	0.	8. 300	633.	168	ð.	9. 389	9.	3.3	
56668		38888	8.	a. 888	8.	9. 000	2825.	-1.120	8.	J. 200	₹.	3.29	
39996		59988	8.	3. 338	9.	8. 308	1033.	912	∂.	896.6	€.	8.8	
52020		199999	8.	9. 209	2.	9. 200	216.	101	0.	3.020	Ø.	3. 88	
199966		266668	9.	9. 998	9.	8. 988	8.	3. 888	₹.	8. 888	₹.	8.88	
200000			0.	3. 200	8.	9. 228	0.	9. 988	9.	3.300	₹.	8.00	
ON-ITEM	IZE,	Total	962.	167	ð.	0.008	10252.	-3.667	∂.	3. 209	∂.	3.00	
******		5000	9.	388	8.	8.000	9.	208	3.	3.208	٥.	2. 28	
5888		10000	863.	138	8.	0.008	2410.	373	€.	9. 300	3.	3.30	
10008		15008	89.	029	8.	8. 383	6386.	-1.256	3.	9. 998	3255.	-, 25	
15000		20000	8.	8.308	8.	9.000	6777.	-1.484	₹.	8.888	6138.	-1.33	
28888		30000	8.	8. 888	0.	3. 220	3135.	-1.150	3.	a. 200	31.5		
38888		50000	9.	9. 000	8.	9. 998	1358.	-, 995	8.	0. 368	336.	8	
		120000	ð.	3. 200	0.	8. 308	613.	249	8.	9. 200	337.		
188888			8.	8, 888	8.	8. 228	38.	848	5.	9. 309	135.	8	
		*****	0.	8. 888	8.	9.000	3.	9. 200	3.	3. 388	₹.	8.8	
LL RETU	RNS.	Total	962.	167	9.	9.888	20738.	-5.556	₹.	3, 388	:0582.	-1.8	



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16 RATE CHANGES AND SURTAX Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1987 Levels of Income

RATE CH	NGES AND SURTAX 1387 Levels of income											
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE !	RETURNS	ADJUST	ED GROSS	INCOME	TAX	AXABLE INCOME			
THOOLE OFHER	SAMPLE	AGGRESATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	FLAN X	PLAN Y	CHANGE		
(ECLLARS)	(UNITS)	(000'5)	(00015)	(000'5)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)		
******* (5000	348	53.4	13.0	13.3	-47.5	-47.5	0.0	:4.7	14.7	0.0		
5000 (10000	219	50.5	36.0	38.0	365.6	365.6	0.0	126.7	135.7	0.0		
10000 (15000	154	46.5	33.1	33.1	565.2	565.2	0.0	210.5	210.5	0.0		
15000 (20000	118	35.0	30.2	30.2	603.1	603.1	0.0	310.5	310.6	0.0		
20000 (30000	202	52.3	50.6	50.6	1247.8	1247.8	0.0	638.5	638.5	0.0		
30000 (50000	245	50.7	60.6	50.5	2131.0	2131.0	0.0	1413.2	1413.2	0.0		
50000 (100000	152	18.9	18.3	18.3	1063.8	1063.8	0.0	762.6	762.6	5.5		
100000 (200000	129	3.1	3.1	3.1	326.2	326.2	0.0	258.8	258.3	0.0		
200000 (******	112	.7	.7	.7	148.0	148.0	0.0	117.0	117.0	0.0		
TOTALS	1699	321.5	246.1	248.3	5403.2	6403.2	0.0	3852.6	3852. 8	0.0		
	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX			
INCOME CLASS		A. A	51 AN M	AL ALL 14	41 41 H							
(DOLLARS)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL!		
******* (5000	4.3	4.3	5.9	5.9	3. 404	3. 404	0.000	0.000	1.657	1.701		
5000 (10000	2.7	2.7	3.4	3.4	5. 300	5.800	0.000	0.000	0.000	0.000		
10000 (15000	13.0	13.0	3.2	3.2	4.101	4.101	0.000	0.000	0.000	0.000		
15000 (20000	3.5	8.6	.0	.0	.000	.000	0.000	0.000	0.000	5,000		
20000 (30000	32.8	32.6	0.0	0.0	0.000	0.000	0.000	0.000	1.781	1.928		
30000 (50000	43.4	43.4	0.0	0.0	0.000	0.000	0.000	0.000	.617	. 725		
50000 (100000	17.4	17.4	0.0	0.0	.001	.001	ე. ეეე	0.000	5. 573	7.351		
100000 (200000	2.3	2.3	0.0	0.0	.000	.000	0.000	0.000	10.527	12. 399		
200000 (******	.6	.6	0.0	0.0	.000	. 000	0.000	0.000	17.348	31.397		
TOTALS	126.0	125.0	24.5	24.5	13. 307	13.307	0.000	0.000	29.201	47, 203		
	TAX	(PCSITIVE	PORTION)	our	TLAYS (NES	ATIVE POR	man, Lawrer	tax is	NET OF CUTLAYS)			
INCOME CLASS	PLAN	X PLAN	LY CHA	NGE PL	an x p	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE		
(DCLLARS)		.) (\$ MI				MIL)		(\$ MIL)		's MIL)		
******* (5000	3.				-3.4	-3.4		٥.	. 3			
5000 (10000	:4.				-5. 4	-5. 4		9.5				
10000 (15000	28.					-3.3		23.0	23.8			
15000 (20000	43.			6		0	0.0	43.2	42.5			
20000 (30000	30.				0.0	0.0	2.0	90.5	38.5	-1.3		
30000 (50000	223.				0.0	0.0	0.0	223.6	133.4			
50000 (100000	162.				0.0	0.0	0.0	162.4	143.0			
100000 (200000	72.	3 64	. 5 -	7.8	0.0	0.0	0.0	72.3	64.6	-7.3		
200000 (******* TOTALS	55. 632.	7 51		4. 4 5. 4 -:		0.0	0.0	55.7 580.3	51.3 623.9	-4.4 -58.4		



DISTRIBUTION OF FEDERAL TAX CHANGE AND MUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 15

Data for: ALL RETURNS

Plan Y: CONFERENCE PROVISION #16 RATE CHANGES AND SURTAX

			Y TAXABLE		NONTAXABLE IS MADE	RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR! CHANGE	
Thirt	THE CLASS		XABLE	TAXA		TAX DE	CREASES	TAX IN	CREASES		OEDUCTION
INCL	BME CLASS	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AHOUNT OF TAX INCREASE	NUMBER GF RETURNS	AMOUNT OF TAX CHANGE
(00)	LLARS)	(UNITS)	(\$ HIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ HIL)	(UN17S)	(\$ X(L)
******	5000	0.	3. 308	2.	8. 388	233.	001	384.	. 2099	3.	8. 228
5000	(13688	0.	3.089	ð.	3. 388	501.	000	384.	. 213	₿.	2, 200
19999	(15000	9.	3.000	0.	9. 300	1030.	307	1631.	. 078	3.	2. 282
15888		3.	3, 333	г.	9. 908	8.	0. 888	4875.	.210		0.200
20000		3.	3. 200	0.	9. 0 88	9065.	-1.348	19801.	1.148	∂.	0. 204
35.098	(50000	84.	835	. 8.	0. 330	38137.	-15.946	4793.	. 156	8.	3. 398
50.85.8	(100000	1.	338	0.	0. 300	16993.	-18.585	9.	2.300	2.	3. 200
100000	(588888	9.	0.000	0.	9.000	2028.	-7.689	ð.	9. 200	3.	0.00
266666	(********	8.	8. 209	а.	3. 388	387.	-4.428	7.	. 338	2.	9. 39
TEMIZE.	Total	84.	035	0.	9. 300	68295.	-48.005	31875.	1.686	8.	8.88
******	(5000	8.	8. 808	314.	. 322	1628.	003	1175.	. 232	₹.	0. 20
5000	(18888	ð.	8.888	2032.	. 333	2292.	205	28509.	. 969	2.	3. 30
10000	(15000	9.	0. 208	2.	0. 300	4647.	095	55135	.817	8.	ð. 20
15800	< 20000	9.	8.000	₹.	0. 000	14701.	-1.513	9738.	. 668	3.	8. 38
26888	(38868	8.	2.008	2.	3. 388	11913.	-2,244	8341.	. 529	2.	0.20
30000	58888	0.	8.888	0.	8.888	17006.	-8.349	298.	. 264	₹.	85.50
50000	(120000	0.	0.000	3.	8. 888	700.	757	0.	8. 300	₹.	8. 30
186988	(586988	0.	3. 888	8.	9.000	38.	081	∂.	9. 999	₹.	1.20
200000	(#######	₹.	3. 390	9.	9. 899	3.	320	8.	0. 200	8.	2. 80
ON-ETEM)	IZE, Total	д.	0.000	2347.	. 354	52029.	-13.848	70253.	3. 817	∂.	8.88
*****	(5000	3.	3. 200	314.	. 222	1861.	204	1559.	. 242	۶.	8. 991
5000	(10000	3.	8. 888	2032.	. 333	2793.	206	28893.	, 982	₽.	8.88
12008	15000	∂.	0. 200	0.	8. 228	5678.	122	23822.	. 887	₹.	0. 20
15000	(58888	₹.	9. 888	ð.	0. 888	14701.	-1.513	14613.	.878	8.	8.38
56968	(38888	₽.	2. 222	8.	0. 200	20078.	-3.532	28142.	1.676	3.	8. 28
38868	(50000	84.	-, 835	9.	0.200	55143.	-24.295	5092,	. 161	€.	8.28
50000	(20000	1.	-, 308	0.	3. 388	17693.	-19.342	ð.	a. 200	3.	3.20
100000	< 200000	₹.	8. 888	Q.	0.000	2086.	-7.778	8.	886.6	٥.	0.00
388888	(*******	а.	a. 200	2.	8. 808	310.	-4.428	7.	. 120	Ø.	8. 88
LL RETU	RNS. Total	84.	835	2347.	. 354	128324.	-61.052	102127.	4,623	e.	3.38



Plan A: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 16

Data for: FEDERAL FILERS CNLY

Plan Y: CONFERENCE PROVISION #17
REPEAL CAPITAL GAINS EXCLUSION

348 219 164 118 202 245 162 129 112	53.4 50.5 46.5 35.0 52.9 60.7 18.9 3.1	33.1 30.2 50.6 60.5 :3.9	13.3 38.0 33.1 29.9 50.6 60.4	-47.5 365.6 565.2 603.1 1247.8	-52.1 365.5 564.3 601.5	-4.5 1 3 -1.5	(\$ MIL) 14.7 126.7 210.5	(\$ MIL) 14.7 125.7 209.3	0 0
348 219 164 118 202 245 162 129 112	53.4 50.5 46.5 35.0 52.9 60.7 18.9 3.1	13.3 38.0 33.1 30.2 50.6 60.5 18.9	13.3 38.0 33.1 29.9 50.6 60.4	-47.5 365.6 565.2 603.1 1247.8	-52.1 365.5 564.3 601.5	-4.5 1 3 -1.5	14.7 126.7 210.5	14.7 125.7 209.3	0 0
219 164 118 202 245 162 129 112	50.5 46.5 35.0 52.9 60.7 18.9 3.1	38.0 33.1 30.2 50.6 60.5 18.9	38. 0 33. 1 29. 9 50. 6 60. 4	365.6 565.2 603.1 1247.8	365.5 564.3 601.5	1 9 -1.5	126.7 210.5	125.7 209.3	0
164 118 202 245 162 129	50.5 46.5 35.0 52.9 60.7 18.9 3.1	33.1 30.2 50.6 60.5 :3.9	33. 1 29. 9 50. 6 60. 4	565.2 603.1 1247.8	564.3 601.5	9 -1.5	126.7 210.5	125.7 209.3	0
118 202 245 162 129 112	46.5 35.0 52.9 60.7 18.9 3.1	33.1 30.2 50.6 60.5 :3.9	29. 9 50. 6 60. 4	603.1 1247.8	601.5	3 -1.5	210.5	209.3	
202 245 162 129 112	52.9 60.7 18.9 3.1	50.6 60.5 :3.9	50.6 60.4	1247.8			310.6		5
245 162 129 112	60.7 18.9 3.1	60.5 :8.9	60.4	1247.8				310.1	5
245 162 129 112	60.7 18.9 3.1	60.5 :8.9	60.4		1248.5	.7	638.5	639.2	. 3
162 129 112	18.9 3.1 .7	:8.9		2131.0	2137.9	6.3	1413.2	1420.3	7.1
129 112	3.1 .7		18.6	1063.8	1062.8	9	762.6	767.2	4.5
112	.7	3.1	3.0	326.2	335.3	9.1	258. 8	271. !	12.2
1599			.6	148.0	166.6	18.6	1:7.0	137.6	20.8
	321.5	248.3	247.7	6403.2	6430.5	27.3	3852.6	3895.7	44.0
TENIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIMU	M TAX	ALTERNATI'	E MINTAX
		4.45					4. 44. 11		
000'S)	(000°S)	(000'5)	(00015)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(3 MIL)
4.3	4.3	5.9	5.3	3. 404	3.404	0.000	0.000	1.701	1.024
2.7	2.7	3.4	9.4	5.300	5.800	0.000	0.000	0.000	0.000
13.0	13.0	9.2	3.2	4.101	4.106	0.000	0.000	0.000	0.000
					.000	0.000	0.000	0.000	0.000
					0.000	0.000	0.000	1.928	1. 853
					0.000				
			.2	.001	.001				
2.3	2.3	0.0	.0	.000	.000				
.6	.6	0.0	.1	.000	.042			21.337	4.171
126.0	126.0	24.5	24.7	13.307	13.354	0.000	0.000	47,203	13.299
TAX	(POSITIVE	PORTION)	a	JTLAYS (NEG	ATIVE PORT	ICN)	TAX (A	ET OF OUTL	AYS)
CL 2M	v 0.00	. V C110	NOT OI	ONL V	LON V	CHANGE	OLON Y	DE ONE V	CHANGE
3.5	5 2	2. 3	7	-3.4	-3.4	0.0	.0	ō	7
			0						
								35. 3	
									1.3
									-5.9
	LAN X 0000'S) 4.9 2.7 13.0 8.6 32.6 43.4 17.4 2.9 .6 126.0 TAX FLAN S MIL 3.15.2 27.42.888.1 199.1 143.551.	LAN X PLAN Y 0000'S) 4.9 4.9 2.7 2.7 13.0 13.0 9.6 8.6 32.6 32.6 32.6 43.4 43.4 17.4 17.4 2.9 2.9 .6 126.0	LAN X PLAN Y PLAN X 0000'S) (0000'S) (0	LAN X PLAN Y PLAN X PLAN Y (000'S) (00	LAN X PLAN Y PLAN X PLAN Y PLAN X O000'S) (0000'S) (0000'S) (0000'S) (0000'S) (\$ MIL) 4.9 4.9 5.9 5.9 3.404 2.7 2.7 9.4 9.4 5.800 13.0 13.0 9.2 9.2 4.101 9.6 8.6 .0 .0 .0 .000 32.6 32.6 0.0 0.0 0.0 0.000 43.4 43.4 0.0 0.0 0.0 0.000 17.4 17.4 0.0 .2 .001 2.9 2.9 0.0 .0 .0 .000 .6 .6 0.0 .1 .000 126.0 126.0 24.5 24.7 13.307 TAX (POSITIVE PORTION) CUTLAYS (NEG	LAN X PLAN Y PLAN X PLAN Y PLAN X PLAN Y PLAN X PLAN Y O00'S) (000'S) (000'S) (000'S) (\$ MIL) (\$ MIL) 4.9	LAN X PLAN Y PLAN X PLA	LAN X PLAN Y PLAN X PLAN Y PLAN X PLAN X PLAN X PLAN X PLAN Y PLAN X PLA	A.9



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 16

Data for: ALL RETURNS

Plan Y: CONFERENCE PROVISION #17 REPEAL CAPITAL GAINS EXCLUSION

				Y TAXABLE	PRESENTLY RETURN	-	RETURNS	WITH A CHANG	SE IN TAX L	IABILITY		NS WHICH ED THEIR
	a	100	NONTA	XABLE	TAXA	BLE	TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DEDUCTION
INCO	DHE C	LAS5	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMCUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE
(100	LLAR	(S)	(UNITS)	(\$ MIL)	(UNITS)	(\$ \MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)
	,	5200		2 222	2	2 204	227	202		4 200	2	2 22
5000		5000 10000	0. 0.	3. 308 3. 300	8.	0. 3 33	227. 0.	882 8. 888	ð. 8.	8. 888 3. 232	ð. 8.	8. 28
10000		15888	0.	0. 200	0.	0. 308	344.	311	0.	0.008	ð.	3. 38
15000		58888	ů.	8.888	8.	0. 388	824.	812	0.	8. 288	3.	3.80
29998		30000	8.	0.088	8.	9. 888	4334.	584	2414.	.199	2.	2. 23
33888		50000	72.	-, 387	0.	8.008	2564.	842	5124.	.822	0.	2. 26
50000		00000	21.	-1.493	0.	0. 200	2539.	-2.598	2422.	. 513	ð.	8.24
188888		99899	г.	8. 888	0.	9. 888	988.	-4.644	956.	. 453	2.	0.0
200000			0.	-, 196	0.	8.000	315.	-6. 934	166.	.210	₹.	0.0
EMIZE.		Total	93.	-1.695	0.	0.000	12656.	-14.847	12082.	2.296	0.	3.3
·*****	(5220	a.	2.288	0.	3, 200	371.	678	а.	2, 388	2.	2. 26
5000	(18888	2.	8. 200	8.	9. 220	668.	395	0.	9.200	0.	6.5
10000	(15200	0.	2. 200	0.	8. 200	3864.	071	ð.	0. 200	2.	2. 8
15000	(28888	250.	847	ø.	0. 200	446.	852	3.	0.000	₫.	3.5
20000	(38888	8.	a. a aa	0.	9. 999	2421.	-, 333	1588.	. 274	ð.	2. 2
38888	(50000	3.	301	0.	8.000	89.	-, 882	2489.	.587	0.	2.8
50000	(1	00000	185.	978	2.	8. 200	577.	-3.650	813.	. 298	0.	2. 2
100000	(2	88888	37.	826	0.	0.000	172.	-1.693	€.	8. 200	0.	8.8
200000	(***	****	77.	-3. 931	ð.	8. 888	127.	-5.448	2.	3. 223	0.	2.2
IMBTI-VO	IZE.	Total	553.	-5.776	8.	ð. 3 88	8735.	-11.323	4890.	. 378	8.	8.8
*****	(5000	3.	9. 308	0.	9. 888	598.	580	9.	8. 228	ð.	ð. 2
5000	(18881	₹.	3. 888	ð.	0. 228	668.	885	3.	8.808	₹.	8. 8
10000	4	15000	3.	3. 200	8.	3. 333	4808.	382	e.	2. 228	3.	3. 8
15000	(28888	258.	-, 047	ð.	8. 200	1271.	864	ð.	8.388	₹.	3.3
55565		39966	₹.	0.200	3.	8. 200	67 55.	937	4882.	.273	₹.	3. 2
30000	(58888	75.	208	0.	8. 888	2653.	843	8613.	1.329	₹.	8.8
50000	(1	20000	206.	-2.463	8.	8.888	3117.	-6.247	3235.	.911	₹.	8.8
199999	(2	20000	37.	-, 826	8.	8.800	1079.	-6.337	356.	. 453	ð.	۶. ۶
200000	(+++	*****	78.	-4.125	ð.	3. 338	442.	-12.374	156.	.210	а.	8. 8
L RETUR	RNS.	Total	5 4 6.	-7.471	ð.	8. 986	21398.	-26.770	16972.	3.175	ð.	8.8



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS \$1 - 17

Data for: FEDERAL FILERS CNLY

Flan Y: CONFERENCE PROVISION #18 REVISED MINIMUM TAX

REVISE	MINIMUM TA	ΑX				1387 Le	vels of In	come		
110000 01000	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME		XABLE INCO	
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE			
(DOLLARS)	(UNITS)								(s MIL)	
******* (5000	348	53.4	13.3	13.3	-52.1	-52.1	0.0	14.7	14.7	0.0
5000 (10000	219				365.5		0.0	126.7	126.7	0.0
10000 (15000	164				564.3			209.3	203.3	
15000 (20000	118			29.9		601.5	0.0	310.1	310.1	0.0
20000 (30000	202	52.9		50.6			0.0			
30000 (50000	245	50.7	60.4	50.4	2137.9	2137.9	0.0			0.0
50000 (100000	162	18.9	18.6	18.7	1062.8	1062.8	0.0	767.2	767.2	0.0
100000 (200000	129	3.1	3.0	3.0	335.3	335.3	0.0	271.1	271.1	0.0
200000 (*****	112	.7	.6	.6	166.6	165.6	0.0	137.8	137.5	0.0
100000 (200000 200000 (******* TDTALS	1699	321.5	247.7	247.7	54 30.5	6430.5	0.0	3896.7	3896.7	0.0
		RETURNS	RETURNS WI	тн оштьау	EARNED INC	OME CRED.	MINIM	m Tax	ALTERNATIV	E MINTAX
INCOME CLASS	PLAN X	DI ON Y	PLAN X	DI ON V	DI CN Y	DI ON Y	DI AN Y	DL DN V	DI GN Y	or an y
(DOLLARS)									(\$ MIL)	
******* (5000	4.3	4.9	5.9	5.3	3. 404	3.404	0.000	0.000	1.024	8.354
5000 (10000	2.7	2.7	9.4	9. 4	5.800	5.300	0.000	ა. აიი	0.000	0.000
10000 (15000	13.0	13.0	9.2	9.2	4.106	4.106	0.000	0.000	0.000	0.000
15000 (20000	8.6	3. 6	.0	.0	.000	.000	0.000	0.000	0.000	0.000
20000 (30000			0.0			0.000	0.000	0.000	1.653	5.582
	43.4								. 725	
	17.4								1.451	
	2.9									
200000 (******										
TOTAL3	126.0	126.0	24.7	24.7	13.354	13.354	3.300	0.000	13.289	32, :35
INCOME CLASS	ταχ	(POSITIVA	PORTION)	מח	ITLAYS (NES	ATIVE POR	FTON)	TAY (N	ET JE JUT	AYS)
INCOME CLASS										
(DOLLARS)	PLAN 18 MIL	X PLAN	I Y CHA	INGE PL	an x p	LAN Y	CHANGE	(# MIL)	PLAN Y	CHANGE (\$ MIL)
******* (5000	2.	3 10). 6	7.8	-3.4	-3.4	0.0	٦.٤	7.2	7.3
5000 (10000	:5.				-5.4	-5.4	0.0	10.5	10.5	0.0
10000 (15000	27.				-3.3	-3.3	2.2	23.8	23.3	0.0
15000 (20000	42.			0.0	0	0	0.0	42.5	42.5	0.0
20000 (30000	38.			4. 3	0.0	0.0	3.0	38.0	32.3	4.3
30000 (50000	200.			.5	0.0	0.0	0.0	200.7	201.2	.5
50000 (100000	137.			2.2	0	0	0.0	137.7	139.3	2.2
100000 (200000	58.			1.1	0	0	0.0	58.7	59. 3	1.1
200000 (******	33.			2.3	0	0	0.0	39. 1	41.5	
TOTALS	512.					-12.1	0.0	537 600. 3	\$19.2	2.3
TOTALS	912.	7 631		u. J	i i	ábya á	V. V	500.3	J13.E	13. 3



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

		PRESENTL'	Y TAXABLE S MADE	PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR! CHANGS	
TN/CC	IME CLASS	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		050FCT1CK
1,400	ine alhaa	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMCUNT OF TAX	NUMBER OF	AMOUNT GF TAX	NU≒9ER OF	AMOUNT OF
		RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	CHANGE
(20)	ELARS)	(UNITS)	(\$ YIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(ETINU)	(\$ MIL)	(UNITS)	(\$ MIL)
******	(5000	2.	9, 289	7.	. 013	a.	a. 200	71.	4,848	3.	2. 224
5888		0.	3, 389	a.	8. 888	3.	2.800	9.	8.208	.5	2. 202
:0000		o.	9. 399	e.	3. 300	2.	3. 298	a.	2. 200	2.	8. 20
15000		2.	3. 200	e.	3. 300	9.	3.000	0.	8. 302	3.	35.5
20800		2.	8. 888	0.	3. 200	ð.	2. 209	237.	4.929	3.	2. 32
30000		€.	9. 228	0.	3.008	8.	8. 800	412.	.521	2.	3.30
52220	1 20000	0.	9. 999	21.	1.729	8.	0. 208	573.	2, 164	3.	0. 38
180888	(58666.9	8.	9. 289	8.	0.000	8.	2. 209	781.	1.849	3.	8.30
200000	< *******	8.	0. 200	0.	8. 208	0.	8.000	218.	1.899	2.	a. 20
TEMIZE.	Total	0.	9. 888	28.	1.742	2.	0.000	2299.	15.402	₹.	8.28
******	(5000	₽.	8. 288	7.	. 284	ð.	3. 208	35.	2.983	a.	2. 20
5000	(10000	8.	3, 300	3.	8. 888	0.	0. 200	0.	3. 383	∂.	8.89
10000	15000	0.	3. 3 03	8.	3, 3248	0.	3. 303	₹.	3.030	₹.	3. 20
15000	(56658	₹.	3. 888	8.	9. 389	0.	0.000	8.	8. 388	3.	8.20
20:300	30000	2.	8.000	ð.	8. 888	0.	0.000	8.	2. 209	2.	0.02
38868	50000	0.	0.000	8.	0. 000	0.	9.008	43.	.283	.5	3.32
52000	(100000	₹.	3. 229	₽.	9. 888	3.	a. 200	57.	. 883	₹.	2.22
:33868	(588888	г.	9. 289	1.	. 347	0.	8. 888	1.	. 047	ð.	5.39
	<*************************************	ð.	0.200	3.	. 453	Э.	3. 228	3.	. 453	₹.	8. 20
GN-ITEMI	ZE. Total	₹.	3.300	12.	. 584	a.	8. 108	:40.	3.494	₹.	8.80
******		ð.	a. 200	15.	. 897	ð.	2. 220	106.	7.331	₹.	a. 2a
5098		8.	2.200	0.	9. 888	Э.	8. 288	0.	2.229	8.	5.20
10000		₹.	3. 203	2.	3. 200	₹.	2.000	ð.	3. 222	ð.	2. 22
15000		₹.	0. 200	ð.	3.008	3.	9. 208	€.	3.203	3.	8.30
26.868		₹.	a. 200	8.	9. 200	ð.	8. 208	237.	4.329	٥.	₹. 20
35506		8.	9. 288	0.	9. 393	2.	9.000	455.	. 524	₹.	8. 38
52020		0.	0. 200	21.	1.729	д.	2. 200	535.	2.173	₹.	2. 20
166688		₹.	0. 388	1.	. 847	8.	9.300	783.	1.895	5.	5.55
	(*******	a.	8.000	3.	. 453	₽.	0. 300	222.	2, 343	∂.	8. 28
ILL RETUR	WS. Total	9.	9.898	40.	2.326	0.	9. 300	2439.	18.896	€.	8.88

			*
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			C



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

DUNTIO	1010011		IN A I FIDELL							
THEORE CLACE	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	TED GROSS	INCOME	TAX	(ABLE INCOM	E
INCOME CLASS	SAMPLE	ACCREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000'S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(3 MIL)	(\$ MIL)	(# MIL)
******* (5000	348	53.4	13.3	13.3	-52.1	-52.1	0.0	14.7	14.7	0
5000 (10000	219	50.5	38.0	38.0	365.5	365.5	0.0	126.7	126.7	.0
10000 (15000	164	46.5	33. 1	3 3. i	564.3	564.3	0.0	203.9	210.0	.1
15000 (20000	118	35.0	29.9	29. 3	501.5	601.5	0.0	310.1	310.5	.5
20000 (30000	202	52.9	50.6	50.6	1248.5	1248.5	0.0	639.2	640.7	1.5
30000 (50000		60.7	60.4	50.4	2137.3	2137.9		1420.3		
50000 (100000	162	18.9			1062.8	1062.8	0.0	767.2	767.7	
	129	3. 1	3.0	3.0	335.3	335.3		271.1		. 4
200000 (******	112	.7	.6						138.4	
TOTALS	129 112 1699	321.5	247.7				0.0		3902.7	
	maire	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	COME CRED.	MINIM	m tax	ALTERNATIV	E MINTAX
INCOME CLASS							PL 411 11	BL BY 14		
(DOLLARS)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
******* (5000	4.9	4.9	5.9	5. 9	3.404	3.404	0.000	0.000	8.854	8.848
5000 (10000	2.7	2.7	3.4	9.4	5.800	5.800	0.000	0.000	0.000	0.000
10000 (15000	13.0	13.0	9.2	9.2	4.106	4.106	0.000	0.000	0.000	0.000
15000 (20000	8.6	8.6	.0	.0	.000	.000	0.000	0.300	0.000	0.000
20000 (30000	32.8	32.6	0.0		0.000	0.000	0.000	0.000	6.582	8.583
30000 (50000	43.4	43.3	0.0		0.000	0.000	0.000	0.000	1.249	1.248
50000 (100000	17.4	17.4	.2	.2	.001	.001	0.000	0.000	3.624	3,623
100000 (200000	2.9	2.3	.0			.000	0.000	0.000	5.362	5.356
200000 (*****										6.515
TOTALS	.6 126.0	125. 9	24.7		13.354			0.000		32. 173
	TAX	(POSITIVE	PORTION)	Ct.	TLAYS (NEE	GATIVE POR	TION)	TAX (S	IET OF CUTL	LAYS)
INCOME CLASS	PLAN	X PLAN	Y CHA	INGE PL	an X F	ALAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL						(\$ MIL)	(\$ MIL)	s MIL)	(\$ MIL)
******* (5000	10.				-3.4	-3.4	0.0	7.2	7.2	0
5000 (10000	15.		5.9		-5.4	-5. 4	0.0	10.5	10.5	.0
10000 (15000	27.		7.0	.0	-3.3	-3.3	0.0	23.8	23.8	.0
15000 (20000	42.		2.6	.1	0	0	0.0	42.5	42.6	
20000 (30000	32.		3.1	.2	0.0	0.0	0.0	32.3	93.1	.2
	201.			. 4	0.0	0.0	J. 0	201.2	201.6	. 4
30000 (50000				•			0.0	139.9	140.0	.3
50000 (100000	139.			.2	0	0	0.0			
50000 (100000 100000 (200000	139. 59.	8 59). 0 9. 9	.1	0	0 0	0.0	59.8	59.9	
50000 (100000	139.	8 59								.:



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

			Y TAXABLE		NONTAXABLE S MADE	RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR	
73.00	THE CLOCE	NONTA	IXABLE	TAXA	BLE	TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DEDUCTION
	DAE CLASS	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	MUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMCUNT OF TAX INCREASE (\$ MIL)	VUMBER OF RETURNS (UNITS)	AMOUNT OF TEX CHANGE (\$ MIL)
190	LLANS)	(00113)	10 1127		(nit)	1011737	(3 1417)	(0)(11)	19 0000	(DM1:2)	19 7127
• • • • • • • • • • • • • • • • • • • •	(5888	a.	8.000	3.	3. 208	64.	208	3.	3. 200	а,	a. 200
5888		3.	9. 888	0.	3. 300	2.	8. 888	384.	666.	3.	2.88
12228		2.	3. 300	8.	3. 300	a.	8. 300	5884.	. 228	5.	2. 22
15023		3,	8. 388	3.	9. 300	3.	8.888	4507.	. 267	3.	3.28
20000		3.	2. 200	a.	8. 328	a.	3. 202	25232.	.216	a.	8. 38
30000	50000	ð.	3. 333	3.	3, 208	9.	8.888	37154.	. 376	22.	. 29
	(122000	г.	0.000	0.	8. 298	8.	3. 202	15890.	.169	3.	₹. ₹
	366668	3.	3.200	а.	8.888	ð.	3, 382	2017.	. 147	3.	3.3
	(+++++++	8.	8. 888	2.	8. 200	8.	3. 308	525.	.257	3.	8. 20
EMIZE.	Total	e.	ð. 000	a.	0.200	64.	808	90793.	1.251	22.	. 21
	(5000	ð.	3. 200	0.	3.000		8. 200	8.	3, 200	2.	2 20
5888		3.	3. 888	ē.	8. 200	0. 3.	0. 200	ð.	3. 388	č.	ર. સ ર. સ
12368		3.	3. 388	8.	8. 388	₹.	2. 200	9.	3. 323	ð.	2. 2
15288		-									
		ð. 2	0.000	8.	0. 000 0. 000	0.	0.220	0.	3. 323	ð. 2	2.8
56668		ð.	0. 200	8.		3.	3. 208	0.	2. 203	3.	3.8
38888		0.	0.000	9.	3. 000	9.	9.000	3.	3. 228	8.	3.21
58828		ð.	3, 200	8.	9. 200	3.	3. 300	a.	9. 565	2.	8.8
186868		ð.	8. 200	8.	8. 800	8.	8. 398	8.	8. 300	₹.	0.0
	(********	a.	8, 200	0.	a. 200	8.	0. 200	ð.	5. 958	8.	3. 8
M-1.Ext	ZE, Total	ð.	3. 300	a.	3. 888	₹.	8. 888	₹.	8. 200	ð.	8.80
*****	, 3200	∂.	3. 200	ð.	8. 200	64.	208	a.	8. 888	₹.	ð. 28
5888	1 18888	8.	3.398	8.	3. 200	8.	9. 888	384.	. १९५१	₹.	8.8
12999	(15000	a.	9. 300	₹.	8. 200	0.	8. 200	E884.	. 268	2.	3. 3
6652:	59088	a.	8. 388	8.	3. 888	8.	8.889	4587.	. 867	₹.	0.3
35056		∂.	8.298	0.	9. 200	∂.	a. 338	25232.	.215	₽.	8. 30
35555	50000	8.	8.000	3.	3. 998	8.	8. 888	37154.	. 375	22.	. 2:
50000	122000	ð.	3. 228	₽.	0. 200	8.	0.000	15890.	. 169	₽.	₹. ₹
:56566	6299959	3.	ð. 208	3.	3. 223	∂.	9.888	2017.	.147	€.	2.3
202000	(******	3.	3. 200	0.	9. 208	a.	8. 229	525.	.257	ð.	ð. &
L RETUR	NS. Total	8.	8.000	0.	8. 988	54.	208	₹2793.	1.251	22.	. 2

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FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL ALL PROPOSALS

Data for: FEDERAL FILERS ONLY 1987 Levels of Income

ALL PRO	POSALS					1987 Lev	els of inc	oae		
THOOME OF ACC	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	NCOME	TAX	ABLE INCOM	Ε
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)		(\$ MIL)		(\$ MIL)	(\$ MIL)
******* (5000	348	53.4	5.7	13.3	-86.5	-52.1	34.4	53.1	14.7	-38.4
5000 (10000	219	50.5	41.4	38.0	351.4	365.5	14.1	245.8	128.7	-120.1
10000 (15000	154	46.5	38.9	33.1	539.1	564.3	25.3	363.8	210.0	-153.8
15000 (20000	118	35.0	31.0	29.9	576.6	601.5	25.0	434.3	310.6	-123.7
20000 (30000	202	52.9	49.1	50.6	1206.0	1248.5	42.5	869.3	640.7	-223.6
30000 (50000		60.7	58.9	60.4	2081.0	2137.9	57.0	1688.2	1422.4	-265.3
50000 (100000		18.9	18.9	18.7	1010.5	1062.8	52.3	829.0	757.7	-51.3
	129	3.1	3.1	3.0		335.3	17.5	265. 3	271.5	5.2
	112	.7	.7	.6		166.6	28.3	113.0		25. 4
TOTALS	1699	321.5	247.7	247.7	6134.2	6430.5	296.3	4862.9	3902.7	-960.3
	(TEMIZED)	RETURNS	RETURNS WI	אבודעס אד	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS	OV ANI V	DI ANI V	DLON A	DLAN V	OL ONL V	OLON V	Of ON V	PLAN Y	DLON V	PLAN Y
(DOLLARS)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (00015)	(000°5)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	(\$ MIL)	PLAN X (\$ MIL)	(S MIL)
******* (5000	4.9	4.9	5.4	5.9		3. 404	0.000	0.000	0.000	8. 348
5000 (10000	2.7	3.7	6.2	9.4		5.800	0.000	0.000	0.000	0.000
10000 (15000	18.3	13.0	3.0	9.2		4.106	0.000	0.000	0.000	0.000
15000 (20000	14.3	8.5	0.0	.0		.000	0.000	0.000	0.000	0.000
20000 (30000	35.4	32.6	0.0	0.0		0.000	0.000	0.000	1.279	5.583
30000 (50000	49.4	43.3	0.0	0.0	0.000	0.000	0.000	0.000	. 365	1,248
50000 (100000	17.7	17.4	0.0	.2		.001	0.000	0.000	5.222	3, 823
100000 (200000	3.0	2.9	0.0	.0	.000	.000	0.000	0.000	14.409	5.356
200000 (******	.6	.6	0.0	.1		.042		0.000	13.405	6.515
TOTALS	146.3	125.9	14.5	24.7	5. 967	13.354	0.000	0.000	41.291	32. 173
INCOME CLASS	TAX	(POSITIVE	PORTION)	0.	JTLAYS (NE	GATIVE PORT	(ICN)	TAX ()	VET OF OUTL	AYS)
THOUSE CENSO	PLAN	X PLAN	1 A CHE	INGE PI	LAN X F	ALAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(S MIL						(\$ MIL)	(\$ MIL)	(\$ MIL)	(3 MIL)
******* (5000				0.1	-2.4	-3.4	-1.0	-1.9	7.2	9.1
5000 (10000	14.			1.7	-2.0	-5. 4	-3.4	12.1	.).5	-1.5
10000 (15000	28.			1.2	2	-3.3	-3.1	28.0	23.8	-4.3
15000 (20000	45.			2.4	0.0	0	0	45.0	42.5	-2.4
20000 (30000	95.			-3.3	0.0	0.0	0.0	96.5	93.1	-3.3
30000 (50000	231.			30.3	0.0	0.0	0.0	231.9	201.6	-30.3
50000 (100000	155.			5.8	0.0	0	0	155.8	140.0	-15.8
100000 (200000	68.			8.4	0.0	0	0	68.3	59.9	-3.4
200000 (******	52.			0.6	0.0	0	0	52.4	41.7	-10.8
TOTALS	692.	b 650	2.5 - 6	50. 1	-4.5	-12.1	-7.5	6 88. 0	520.4	-67.6



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PLL PROPOSALS Data for: ALL RETURNS
1987 Levels of Income

	40	_ PRUPUSALS					1307 7576	is or incom	6		
			Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR	NS WHICH ED THEIR
#N/80			IXABLE	TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDLOTION
incl	EME CLASS	NUMBER OF	AMOUNT OF TAX	NUMBER CF	AMOUNT OF TAX	NUXBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	WUMBER OF	AMBUNT OF
/B5		RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	2-4462
	(LLARS)	(UNITS)	(\$ MIL)	(UNITS)	(JIK 2)	(UNITS)	(\$ YIL)	(UNITS)	(\$ YIL)	(UNITS)	(\$ ¥? <u>1</u>)
. 	(5888	3.	2, 208	64.	6.122	309.	-, 842	681.	6.225	a	2 202
5288		3.	8. 388	8.	8. 208	1633.	-, 425	374.	. 225	ð. 3.	ર. સ્ટાર ર. સ્ટાર
:5353		2970.	311	344.	, 259	4221.	-1.187	13460.	1.802	5376.	.81:
15000		797.	-, 138	8.	8. 808	7393.	-, 634	4782.	.861	587 %.	. 393
30000		e.	3. 200	916.	1.389	24153.	-7.:48	3841.	8.271	3521.	-1,215
39999	(52000	9.	3. 200	1459.	2, 100	41684.	-24.911	7475.	3, 584	5498.	-4.585
50000	199698	г.	8. 888	8.	3, 363	13198.	-17.638	4542.	4.380	397.	383
130000	(288688	2.	8.988	2.	. 882	2527.	-9.251	493.	1.570	135.	327
566568	(*******	₹.	-, 284	8.	3, 999	434.	-7.428	98.	. 650	₽.	0.000
TEMIZE,	Total	2367.	-, 653	3384.	3. 871	95612.	-68.666	38738.	27.349	22797.	-5.827
******		1190.	037	8737.	3, 737	8317.	-1.128	11081.	4. 066	9.	. 8:3
5000		3649.	-1.508	230.	. 847	24868.	-5.005	28966.	3.784	٤.	5. 569
:3998		4686.	-2.857	90.	.013	20196.	-6. ∂59	7583.	1.171	77,	. 823
15220		250.	317	3.	9, 888	15262.	-3.771	3555.	1.136	1247.	, 425
esoss		8.	8.888	492.	. 331	14394.	-5.529	2169.	1.364	730.	. 133
39399		3.	-, 801	0.	8. 228	18491.	-9. 852	747.	.103	426.	-, 208
58888		185.	362	0.	8, 888	808.	-3.346	386.	1.424	21.	1.417
:55593		36.	707	3.	9, 888	36.	787	1.	. 815	₹.	2. 202
	(++++++++	74,	-2.299	0.	હે. હેરેલ	127.	-3.861	9.	9. 556	0.	2.302
euv−. : ±#.	IZE. Total	18073.	-8. 389	9549.	4.128	34438.	-38. 358	46409.	12.582	2450.	2.125
******		1198.	237	8801.	9.858	8626.	-1.170	::762.	10.291	5.	. 813
5269		3649.	-1.508	239.	. 847	26580.	-5. 429	21340.	3. 783	2.	
:5955			-3, 158		. 272	24417.			2.973		
	22000			Э.	8. 888	22555.			1.397		
	(38668	3.		1488.	1.720	38547.			9. 335		
	59999	3.		1459.	2.120	52175.		3223.		5584.	
	88888:)	.35.			8. 888	14006.		4848.		418.	
	388888	35.			. 365	2553.	-9. 968		1.535		
	(++++++++		-2.503		3. 398	621.		90.		e.	
ALL RETUR	RVS. Total	12940.	-9.242	12933.	13. 999	190112.	-187.624	85147.	40. 831	25287.	-3.722



Federal Tax Liability for Montana

1988 Levels of Income
1988 Tax Law





FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1 REPEAL DIVIDEND EXCLUSION Data for: FEDERAL FILERS ONLY 1988 Levels of Income

REPERL	DIAIDEND EX	LLUSIUM				1309 FEAS	5 or Incom	æ		
THEORE OLDER	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED 6ROSS 1	NCOME	TA	(ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	325	46.3	9.1	9.1	-90.4	-90. i	.4	54.6	54.7	.1
5000 (10000	228	51.9	40.8	41.2	351.3	351.7	. 4	234.4	234.8	.3
10000 (15000	158	46.8	37.1	37.1	529.1	529.9	.8	351.9	352.7	.8
15000 (20000	118	31.5	29.4	29.4	549.1	550.1	1.0	407.9	408.9	1.0
20000 (30000	200	50.0	43. 1	43.1	1174.5	1175.7	1.2	863.1	864.3	1.2
30000 (50000	245	62.0	59.8	59.8	21 52. 7	2154.1	1.3	1748.3	1749.6	1.3
50000 (100000	181	22.1	22.1	22.1	1146.9	1147.9	1.0	932.5	933.4	1.0
100000 (200000	129	3. 1	3.1	3.1	323.1	323.5	. 4	273.3	273.7	.4
200000 (******	115	.7	.7	.7	143.2	143.3	.1	115. 1	115.2	.1
TOTALS	1699	314.2	245.0	245.4	6279.5	6286.1	5.6	4981.0	4987.3	6.2
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	4.5	4.5	2.7	2.7	1.034	1.034	0.000	0.000	. 114	.114
5000 (10000	2.9	2.9	7.9	7.9	3.949	3, 949	0.000	0.000	0.000	0.000
10000 (15000	19.8	19.8	1.3	1.3	.311	. 298	0.000	0.000	0.000	0.000
15000 (20000	15.8	15.8	0.0	0.0	0.000	0.000	0,000	0.000	0.000	0.000
20000 (30000	34.5	34.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	52.0	52.0	0.0	0.0	0.000	0,000	0.000	0.000	1.797	1.792
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	11.016	11.013
100000 (200000	3.0	3.0	0.0	0.0	.017	.017	0.000	0.000	13.393	13.347
200000 (******	.6	.5	0.0	0.0	.001	.001	0.000	0.000	20.423	20.406
TOTALS	153.0	153.0	11.8	11.8	5. 312	5. 299	0.000	0.000	46.742	46.673
	TAX	(POSITIVE	PORTION)	0.	JTLAYS (NEG	ATIVE PORT	ION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	Y CHA	NGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL	.) (\$ M]			MIL) (\$	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000			.6		-1.0		0.0			.0
5000 (10000	12.		2. 8			-3.1		9.6		.0
10000 (15000	27.		1.2		i	0	.0	27.1	27.2	. 1
15000 (20000	42.				0.0	0.0	0.0	42.8	43.0	.2
20000 (30000	95.			.2	0.0	0.0	0.0		95.5	.2
30000 (50000	237.			.3	0.0	0.0	0.0	237.7		.3
50000 (100000	167.			.3	0.0	0.0	0.0	167.1	167.4	.3
100000 (200000	71.				0.0	0.0	0.0	71.0	71.1	.1
500000 (******	52.			.0	0.0	0.0	0.0	52.7	52.7	.0
TOTALS	707.	2 708	3.5	1.3	-4.2	-4.2	. 0	702.9	704.2	1.3

DISTRIBUTION OF FEDERAL TAX CHANGE AND MUMBER OF RETURNS AFFECTED FOR MONTANA

Plan 1: CURRENT 1988 _ALL

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1

REPEAL DIVIDEND EXCLUSION

Data for: ALL RETURNS

1988 Levels of Income

			Y TAXABLE	PRESENTLY	NONTAXABLE S MADE	RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	RETUR	
1100	₩F (2: 0.00		XABLE	TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
	ME CLASS	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	MUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMCUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (ENITS)	AYGUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	ARGUNT G TAX CHANGE (8 YIL)
	(5000	3.	8, 388	ø.	3. 200	ð.	3, 323	66:.	. 223	8.	3 34
5000		8.	8. 808	8.	3. 888	8.	2. 209	3.	3. 222	3.	\$1.000 \$1.000
19999		8.	8. 200	8.	8. 200	0.	0. 880	4778.	. 285	2.	2.72
15000		8.	2. 238	0.	8. 888	а.	3. 288	5887.	.:25	2.	2.22
35568		0.	8.000	e.	3. 328	ð.	3. 308	5912.	.126	ζ,	2.38
32223		3.	2, 200	9.	9. 208	ð.	ð. 220	:2597.	.234	2.	2.22
50000		2.	0.000	8.	9. 388	0.	8. 988	7376.	. 314	₹.	35.5
100000		3.	3, 200	8.	3. 300	3.	3. 888	1576.	.119	8.	3.00
	(*********	0.	2. 268	0.	8. 888	8.	8. 888	225.	. 322	3.	3. 26
EHIZE,	Total	0.	8.888	3.	3. 300	2.	3. 200	39812.	1. 384	2.	3. 2
	.0041	0.	0.000	•	0.000		0.000	220121	1.00		0. 24
*****	(5000	a.	0. 0 00	9.	9. 000	0.	a. 200	207.	.282	۶.	2.38
5999	(10000	3.	8.000	388.	. 206	₽.	0.000	2485.	. 238	2.	3. 20
15656	15000	a.	895.5	0.	2.200	9.	9.000	138.	. 202	۶.	5.3
15065	(38666	3.	8. 388	∂.	3. 888	0.	3. 200	:474.	. 834	3	5.8
35569	39999	8.	8. 300	0.	4. 388	3.	3. 388	35:5.	. 286	٠.	5.3
38988	58888	3.	3. 200	0.	8. 208	ð.	8. 228	1748.	. 245	5.	3. 8
50000	69996;	8.	8.888	9.	8. 388	₹.	9.000	138.	. 211	€.	3.30
155659	(200000	3.	3. 338	ð.	9. 999	д.	2. 223	9.	5. 555	2.	2. 3
585585	(*******	e.	9. 999	8.	3. 200	3.	8.888	2.	. 556	∂.	3.20
N-ITENI.	ZE, Total	а.	3.300	388.	. 206	٥.	2.200	7688.	.212	٥.	2.2
	(5862	ð.	a. 3 28	ð.	8,888	г.	3. 333	869.	. 8:8	٥.	2.28
5888		ð.	3. 200	388.	. 206	0.	2. 202	24-25.	. 338	٤.	2, 33
19999		8.	3. 333	8.	0.000	ð.	8.888	4315.	. 287	₹.	
15000		٥.	800	3.	8.888	8.	9. 229	7361.	. 153	₹.	3.3
88888		٥.	898.6	8.	3. 298	3.	895.5	3429.	.212	3.	8.8
38888		8.	8. 200	ð.	8. 888	д.	800.6	14344.	. 329	3.	3.3
50000		ð.	3. 300	8.	8.208	a.	8.889	7573.	. 325	٤.	8.3
88899		8.	885 .6	0.	8. 200	0.	8. 269	:576.	.::3	٥.	2.3
	(+++++++	3.	3. 320	0.	0.000	3.	3.000	227.	. 322	8.	3.3
	NS. Total	8.	8.880	388.	. 206	a.	3. 200	43729.	1, 195	a.	2. 8

MCN., 16 FEB., 1987

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** Run 981



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2

TAX ALL UNEMPLOYMENT COMP

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THX HLL	UNEMPLUTH	יאו עשט				1300 FEA	reis of inc	.0000		
THOOME OF DOG	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	INCOME	TA	(ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ HIL)	(\$ MIL)				
******** (5000	325	46.3	9.1	9.3	-90.1	-86.0	4.0	54.7	56.1	1.4
5000 (10000	228	51.9	41.2	41.2	351.7	361.0	9.3	234.8	240.9	6.2
10000 (15000	158	46.8	37.1	3 8. 5	529.9	540.2	10.3	352.7	363.4	10.7
15000 (20000	118	31.5	29.4	29.4	550.1	558.9	8.7	408.9	417.9	9.0
20000 (30000	500	50.0	43.1	43.1	1175.7	1175.9	.2	864.3	864.4	.5
30000 (50000	245	62.0	59.8	59.8	21 54. 1	2154.1	0.0	1749.6	1749.6	0.0
50000 (100000	181	22.1	22.1	22.1	1147.9	1147.9	0.0	933. 4	933.4	0.0
100000 (200000	129	3. 1	3. 1	3. 1	323.5	323.5	0.0	273.7	273.7	0.0
500000 (******	115	.7	.7	.7	143.3	143.3	0.0	115.2	115.2	0.0
TOTALS	1699	314.2	245.4	247.1	6 286. 1	6318.7	32.6	4987.3	5014.6	27.4
		RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	ONE CRED.	HINIH	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS		01.011.11	51 A11 N	O OU V		OL ON 14	54 AN N	24 AN V	SI AN X	DI ON V
(DOLLARS)	PLAN X (000°S)	PLAN Y (000°S)	PLAN X (000°S)	(000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ NIL)	PLAN Y (\$ MIL)	PLAN X (\$ HIL)	PLAN Y (\$ MIL)
******** (5000	4.5	4.5	2.7	2.7	1.034	1.027	0.000	0.000	.114	.114
5000 (10000	2.9	2.9	7.9	7.9	3.949	3.816	0.000	0.000	0.000	0.000
10000 (15000	19.8	19.8	1.3	0.0	. 298	. 052	0,000	0.000	0.000	0.000
15000 (20000	15.8	15.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	34.5	34.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	52.0	52.0	0.0	0.0	0.000	0.000	0.000	0.000	1.792	1.792
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000		0.000	11.013	11.013
100000 (200000	3.0	3.0	0.0	0.0	.017	.017	0.000	0,000	13.347	13.347
200000 (******	.6	.6	0.0	0.0	.001	.001	0.000	0.000	20.406	20.406
TOTALS	153.0	153.0	11.8	10.5	5. 299	4. 912	0.000	0,000	46. 673	46, 573
	TA)	((POSITIVE	PORTION)	0.	JTLAYS (NEE	GATIVE PORT	TION)	TAX ()	VET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAI	Y CHE	INGE PL	JAN X F	YLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)) (\$ M)			MIL) (4			(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000				.0	-1.0	-1.0	.0	5	4	
5000 (10000	12.		3. 3	.5	-3, 1	-3.0	.1	9.7	10.3	.6
10000 (15000	27.			1.5	0	0.0	.0	27.2	28.8	1.6
15000 (20000	43.			1.3	0.0	0.0	0.0	43.0	44.3	1.3
20000 (30000	95,		5.6	.0	0.0	0.0	0.0	95.5	95.6	.0
30000 (50000	238.			0.0	0.0	0.0	0.0	238.1	238. 1	0.0
50000 (100000	167.			0.0	0.0	0.0	0.0	167.4	167.4	0.0
100000 (200000	71.			0.0	0.0	0.0	0.0	71.1	71.1	0.0
200000 (******	52.			0.0	0.0	0.0	0.0	52.7	52.7	0.0
TOTALS	708.	.5 71	1.9	3.4	-4.2	-4.0	.2	704.2	707.8	3.6



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS REFECTED FOR MONTANA

Plan X: CONFERENCE SILL PROVISION #1

Plan Y: CONFERENCE SILL PROVISION #2 TAX ALL UNEMPLOYMENT COMP Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE	PRESENTLY		RETURNS	WITH A CHAM	GE IN TAX L	CABILLTY	25444G	NS WHICH
00	~ ~ ^	NONTA	XABLE	TAXA	BLE	TAX DE	CREASES	TAX D	CREASES		120.07.24
.NUL	e class	NUMBER .	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT OF TOX	10.40E2	AMOUNT OF
		Œ.	OF TAX	_	OF TAX	OF	OF TAX	25	OF TAX	Ç.	Tax
100		RETURNS	DEEREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	CHANCE
()()	E _ 9851	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(ENITS)	(5 *I_)		(\$ *:_,
******	(5888	ð.	ð. 200	ð.	4. 208	3.	2. 200	2.	3.003	3.	2. 222
5999	1 2000	ð.	9. 200	ð.	8. 222	8.	3. 300	1012.	. 077	3.	2.222
10000	15228	3.	0. 200	1188.	. 501	2.	2. 398	5562.	1.215	.5	2. 236
:5000	(28888	8.	0. 300	3.	3. 368	v.	3. 300	2461.	. 326	.5	3.32
20000	32900	0.	8. 200	2.	0. 200	9.	3. 888	2.	2. 222	ъ.	2. 22
32000	(52020	8.	895.6	8.	9. 388	∂.	8.000	₹.	8.828	ð.	85.5
52/222	(122222	8.	0. 200	8.	ð. 200	₹.	9. 999	ð.	3. 398	٠.5	2. 32
186669	(500000	ð.	3. 300	0.	0. 200	0.	0. 008	₹.	3.288	∂.	8.08
200000	(********	ð.	9. 200	₹.	9. 200	Э.	ð. 300	ð.	9. 200	ð.	8.30
TENIZE,	Total	ð.	9. 338	1188.	.601	0.	ð. 2 06	10136.	2.119	રે.	3.38
******	(5808	ð.	a. 200	155.	. 212	0.	3. 200	546.	. 348	ē.	8. 28
2885	19999	ð.	9. 999	9.	9. 388	0.	9. 228	4152.	. 525	∂.	2.22
19669	15000	8.	2. 200	327.	. 868	ð.	3. 388	1380.	. 374	2.	5. 38
15888	(58888	8.	9. 238	0.	3. 388	9.	8.000	2346.	. 494	2.	55.5
20000		0.	0.000	8.	8. 200	8.	0. 398	255.	. 229	∂.	3.38
39969	50000	ð.	0. 0 00	ð.	9.008	₹.	9.998	₹.	5.388	5.	8.00
50000	100000	8.	9. 308	0.	8. 208	₹.	3. 228	٥.	8. 888	3.	2. 00
199968	(500000	0.	9. 966	0.	9. 200	ð.	9. 300	٥.	8.388	3.	5.32
	(*******	0.	0. 208	0.	8. 200	5.	2. 202	₹.	8. 228	3.	2, 22
ON-ITEMI	ZE. Total	₹.	3. 888	482.	. 971	ð.	5.000	9189.	1.461	ζ,	3, 33
		₹.	a. 200	155.	. 218	ð.	0. 200	546.	. 848	ð.	2. 22
5200		8.	3. 200	8.	3.308	∂.	9.300	5164.	.682	2.	2. 23
15056		₹.	9. 500	1515.	. 562	ð.	0.200	3542.	1.598	2	2. 28
15969		3.	3.000	0.	3. 388	ð.	806.5	4807.	1.328	۵.	55.5
35069		٥.	0.208	ð.	9. 200	ð.	5.200	256.	. 325	2.	2. 22
39668		٥.	3. 300	0.	8.088	0.	9.000	9.	9.388	₹.	5.33
50000		ð.	3. 388	3.	3. 268	٥.	8. 200	₹.	2. 228	2.	2. 32
150659		8.	9.888	8.	9.559	8.	8.888	2.	855.6	.5	8.23
	(*******	3.	9. 200	2.	3. 203	₹.	8. 200	₹.	865.5	2.	2. 28
LL RETUR	NS. Total	ð.	9. 988	1670.	.672	₹.	0. 200	19325.	3.579	₹.	3.00



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1988 Levels of Income

	REPEAL	TWO-EARNER	DEDUCTION				1968 Le	vels of inc	1000		
THEOME (7 ACC	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	TED GROSS	INCOME	TA)	CABLE INCOM	E
INCOME (LHSS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLAR	RS)	(UNITS)	(000°S)	(000°S)	(000¹S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	325	46.3	9.3	9.3	-86.0	-85.0	1.0	56.1	56.1	.0
5000 (10000	228	51.9	41.2	41.2	361.0	362.2	1.2	240.9	241.7	. 8
10000 (15000	158	46.8	38.6	38.6	540.2	542.1	1.9	363.4	365.3	1.9
15000 (20000	118	31.5	29.4	29.4	558.9	560.5	1.7	417.9	419.6	1.7
20000 (30000	200	50.0	43.1	43.1	1175.9	1185.2	9.3	864.4	873.8	9.4
30000 (50000	245	62.0	59.8	59.8	2154.1	2181.0	26.9	1749.6	1775.7	27.1
50000 (100000	181	22.1	22.1	22.1	1147.9	1171.2		933.4	956.8	23.3
100000 (129	3.1	3.1	3. 1	323.5	325.1		273.7	275.3	1.6
200000 (1		115	.7		.7		144.1		115.2	116.0	.8
TOTA		1699	314.2	247.1	247.1	6318.7	6386. 4			5081.3	66.7
		ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	COME CRED.	MINIM	M TAX	ALTERNATIV	E MINTAX
INCOME CLA	ASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLAR	RS)	(000°S)	(000°S)	(000°S)	(000¹S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
 		4.5	4.5	2.7	2.7	1.027	1.026	0.000	0.000	.114	.114
5000 (10000	2.9	2.9	7.9	7.9	3.816	3.815	0.000	0.000	0.000	0.000
10000 (15000	19.8	19.8	0.0	0.0	. 052	.052	0.000	0.000	0.000	0.000
15000 (20000	15.8	15.8	0.0	0.0	0.000	0.000	0.000	0.000	0,000	0.000
20000 (30000	34.5	34.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	52.0	52.0	0.0	0.0	0.000	0.000	0.000	0.000	1,792	1.792
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0,000	11.013	10.959
100000 (200000	3.0	3.0	0.0	0.0	.017	. 017		0.000	13.347	13.271
200000 (1		.6	.6	0.0	0.0	.001	.001		0.000	20,406	20.340
TOTA		153.0	153.0	10.6	10.6	4.912	4.911		0.000	46.673	46.477
		TAX	(POSITIVE	E PORTION)	O.	JTLAYS (NEE	SATIVE POR	TION)	TAX ()	ET OF OUTL	(eya
INCOME (CLASS	PLAN	X PLAN	Y CHE	WGE PI	AN X F	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLAR	RS)	(\$ MIL			(IL) (\$			(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (0.0	-1.0	-1.0		4	-, 4	.0
	10000	13.		3. 3			-3.0			10.3	
10000 (28.					0.0	0.0	28.8	28.9	.2
15000 (44.				0.0	0.0	0.0	44.3	44.5	.2
20000 (95.			1.5	0.0	0.0	0.0	95.6	97.0	1.5
30000 (50000	238.	1 244	1.2	6, 2	0.0	0.0	0.0	238.1	244.2	6.2
50000 (100000	167.	4 174	4.7	7.2	0.0	0.0	0.0	167.4	174.7	7.2
100000 (2000000	71.	1 71	1.6	.5	0.0	0.0	0.0	71.1	71.6	.5
200000 (1	******	52.	7 53	3.0	.3	0.0	0.0	0.0	52.7	53.0	.3



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan Y: CONFERENCE BILL PROVISIONS \$1 4 2 Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTION

Data for: ALL RETURNS

			Y TAXABLE		NONTAXABLE S MADE	RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	RETURNS AFICK CHANGED THEIR		
	ME CLASS		AXABLE	TAXA		TAX DE	CREASES	TAX IN	CREASES		020107100	
	ILARS)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER GF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ #IL)	RUYBER DF RETURNS (LINITS)	AMOUNT OF TAX CHANGE	
		(04)137	(> U1C)	(011137	(* 315)	(64112)	(3 (477)	(24112)	5 2 7 2 m s	(EN1.5)	(3 /1_)	
H++++++	(5000	0.	3, 200	3.	3. 200	a.	2. 220	2.	2. 222	,	2 222	
5200		8.	0. 200	8.	8. 800	8.	3. 300	655.	555.	2. 2.	3. 220 3. 221	
13988		2.	3. 300	8.	0. 200	0.	3. 200	847.	. 813	ð.	3, 226	
15228		3.	8. 888	2.	8. 888	ð.	8.888	5892.	. 123	2.	8. 232	
20000		3.	8. 200	3.	8. 200	3.	8. 208	11589.	1. 868	3.	2. 20	
38888		8.	8. 388	3.	3. 308	2.	2. 200	28879.	5. 656	ð.	è. 202	
58888	(188888	2.	8. 388	0.	3. 008	2,	3. 388	15919.	7. 243	2.	3. 200	
195568	(556660	8.	3. 888	2.	3. 389	***	2. 388	:354.	. 468	. 3.	3. 3%	
202000	(++++++++	₹.	2. 200	8.	8. 888	ð.	8. 888	425.	. 276	8.	2. 200	
TEMIZE.	Total	8.	2. 222	8.	3. 220	0.	3.308	66661.	14.639	2.	85.5	
PHILE.	.0041	0,	0.000	0.	0.000	0.	0.000	000011	27,003	6.	C. (VX	
******		ð.	8. 388	0.	3. 398	e.	8. 208	179.	. 200	8.	8. 220	
5998		3.	3. 300	∂.	3. 330	3.	9.888	644.	. 318	8.	3.32	
19998	15000	ð.	9. 200	8.	3. 200	8.	0. 200	4752.	.148	∂.	2. 23	
15300	(36666	0.	a. 200	ð.	9. 300	€.	0.000	1731.	. 274	8.	5.38	
22000	35595	8.	ð. 200	2.	9. 888	a.	9. 399	3857.	. 420	8.	8. 80	
35565	59999	3.	9. 208	8.	8. 888	8.	8. 808	3667.	.508	8.	8.88	
52000	120200	3.	9. 999	8.	8. 888	∂.	8. 888	1911.	. 206	₽.	5. 56	
199999	(588888	ð.	856.6	₽.	8. 988	8.	885.5	31.	. 218	8.	3.38	
EN6699	(*******	∂.	3. 300	a.	a. 200	8.	8.000	22.	. 200	д.	3. 20	
GN-ITEM	ZE. Total	0.	8.898	8.	8. 200	8.	8.888	16794.	1.392	è.	3.3%	
******	< 5888	a.	2, 200	0.	8. 200	e.	a. 200	:79.	. 220	٥.	ə. ə e4	
5220	1 2000	ð.	8.000	0.	3. 200	3.	8,200	1299.	. 818	8.	3. 300	
12008	(:5200	∂.	0.000	8.	8. 228	ð.	3. 202	5539.	.151	8.	2. 20	
15000		ð.	8. 888	0.	0. 888	8.	3. 000	7624.	. 197	₹.	3.28	
36888		₹.	9. 200	8.	2. 228	8.	2. 202	15546.	1. 488	2.	2. 22	
30000		2.	d. 308	0.	8. 208	3.	3. 200	32546.	5.153	3.	85.5	
58888		ð.	8. 209	8.	3. 200	0.	2. 200	18831.	7.249	₹.	8.39	
188888		ð.	9. 208	ð.	8.888	8.	895.5	1384.	. 487	٥.	3.38	
	(*******	ð.	0. 200	8.	3. 200	0.	2. 888	447.	.275	2.	2. 23	
	NS. Total	8.	8.888	0.	8.888	ð.	8. 888	83455.	:6. 331	٥.	85.5	

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4 RESTRICT IRA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	NCOME	TA)	(ABLE INCOM	Ε
INCOME CLASS (DOLLARS)	SAMPLE (UNITS)	AGGREGATE (000°S)	PLAN X (000'S)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
******** (5000	325	46.3	9.3	9.3		-85.0	0.0	56.1		
5000 (10000	22B	51.9	41.2	41.2		362.2	0.0	241.7		
10000 (15000	158	46.8	38.6	38.6		542.1		365.3	365.3	0.0
15000 (20000	118	31.5	29.4	29.4		560.5	0.0	419.6	419.6	0.0
20000 (30000	500	50.0	43.1	43.1	1185.2	1185.2	.1		873.9	
30000 (50000	245	62.0	59.8	59. 8 22. 1	2181.0	2183.8	2.8	1776.7		2.8
50000 (100000	181	22.1	22.1	22.1	1171.2	11 86. 9	15.7	956.8		15.8
100000 (200000	129	3. 1	3. 1	3. 1		327.1	1.9	275.3		
200000 (******	115	.7	.7		144.1	144.9	.8	116.0		
TOTALS	16 99	314.2	247.1	247.1	6386.4	6407.6	21.2	5081.3	5102.7	21.3
	ITEMIZED	RETURNS	returns Wi	TH OUTLAY	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS										
	PLAN X	PLAN Y	PLAN X	PLAN Y		PLAN Y	PLAN X		PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°5)	(000°S)	(000°S)	(\$ MIL)					
******** (5000	4.5	4.5	2.7	2.7		1.026		0.000		.114
5000 (10000	2.9	2.9	7.9	7.9	3, 815	3.815	0.000	0.000	0.000	0,000
10000 (15000	19.8	19.8	0.0	0.0	. 052	. 052	0.000	0.000	0.000	0.000
15000 (20000	15.8	15.8	0.0	0.0		0.000	0.000	0.000	0.000	0,000
20000 (30000	34.5	34.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	52.0	52.0	0.0	0.0	0.000	0.000	0.000	0.000	1.792	1.792
50000 (100000	19.9	19.9	0.0			0.000	0.000	0.000	10.959	10.741
100000 (200000	3.0	3.0	0.0	0.0		.017	0.000	0.000	13.271	13.141
200000 (******	.6	. 6		0.0	.001			0.000	20.340	20.253
TOTALS	153.0	153.0		10.6	4.911					
	TA	X (POSITIVE	PORTION)	0	utlays (Net	SATIVE POR	TION)	TAX (NET OF OUTL	.AYS)
INCOME CLASS								M AN 4	01 011 V	CHANGE
(DOLLARS)	PLAN (\$ MI)				EAN X (PLAN Y B MIL)	CHANGE (\$ MIL)		PLAN Y (\$ MIL)	CHANGE (\$ MIL)
******* (5000		. 6	.6	0.0	-1.0	-1.0	0.0	-, 4	4	0.0
5000 (10000	13			0.0	-3.0	-3.0	0.0	10.3	10.3	0.0
10000 (15000	28			0.0	0.0	0.0	0.0	28. 9	28.9	0.0
15000 (20000	44			0.0	0.0	0.0	0.0	44.5	44.5	0.0
20000 (30000	97		7.0	.0	0.0	0.0	0.0	97.0	97.0	.0
30000 (50000	244		5.0	.7	0.0	0.0	0.0	244.2	245.0	.7
50000 (100000	174		3.5	4.8	0.0	0.0	0.0	174.7	179.5	4.8
100000 (200000	71			.7	0.0	0.0	0.0	71.6	72.2	.7
200000 (******	53			.3	0.0	0.0	0.0	53.0	53.3	.3
TOTALS		.9 734		6.5	-4.0	-4.0	0.0	723.9		6.5
IUIMLS	121	.) (3	70 7	J. J	7.0	7. 0	V. U	(LJ: J	130.3	0.3



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1988 Levels of Income

		PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY		RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	RETTLES CHANGS	S 44:04 D 1-E13
******	** CI 020			TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
	DE CLASS	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER GF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
*****	(52-98	a.	a. 200	ð.	8, 399	0.	a. 200	a.	898.6	e.	3. 220
5000		8.	9. 999	a.	9. 220	3.	8. 808	è.	3. 888	3.	2.332
10000		8.	3, 223	2.	9, 888	8.	3. 308	ð.	3. 223	₽.	2. 202
15000		3.	8. 388	8.	9. 800	0.	3. 328	8.	9. 208	3.	8.222
20000		8.	8. 888	3.	9. 399	8.	8. 000	105.	. 214	∂.	9. 220
39898		2.	9.200	0.	8. 200	8.	9. 800	3131.	. 638	8.	3.28
50000		a.	8. 208	d.	9. 300	9.	3. 300	5982.	4.824	2.	2. 20
120030	(299999	г.	8. 988	0.	8. 800	8.	8. 808	787.	. 651	.5	65.5
200000	(*******	2.	3. 399	3.	8. 998	8.	9. 299	279.	.274	2.	3. 38
EMIZE,	Total	a.	9. 988	9.	0.000	8.	3.000	11284.	5.481	ð.	8.38
******	(5000	8.	9. 200	8.	ð. 000	9.	e. 208	0.	2. 220	ð.	2. 226
5200	(13699	8.	9. 929	8.	9. 200	9.	8. 888	ð.	8.883	ð.	8.23
18888	(15000	3.	3. 388	8.	3. 308	0.	8. 208	3.	ð. 8 22	.5∙	2. 22
:5000	(5655.9	3.	9. 208	3.	9. 386	8.	8.000	a.	8.88	3.	35.38
20000	(30000	Э.	3. 383	2.	2. 298	8.	8. 338	3.	8.008	8.	2. 20
295598	59999	8.	8. 200	3.	8.208	8.	9. 228	299.	. 281	₹.	2.22
50000	(100000	2.	0. 200	0.	3. 229	0.	3. 338	3.	8. 200	3.	8. 28
120000	(200000	a.	8. 888	a.	3.283	9.	8.208	₹.	8.888	∂.	86.6
200000	(+++++++	a,	3. 383	8.	9. 203	д.	3. 223	ð.	2. 202	₹.	2. 22
ON-ETEN	IZE. Total	∂.	9. 288	8.	9.888	8.	8. 888	299.	.38:	3.	2.28
• • • • • • • • • • • • • • • • • • • •	(5000	a.	3. 300	a.	8. 300	ð.	2. 200	ð.	2. 200	₹.	2. 22
5888	(:5566	∂.	0. 200	0.	9. 300	∂.	0.000	8.	8, 888	3.	3.32
10000	1 15000	д.	9. 200	3.	8. 200	3.	3. 200	8.	5. 556	₹.	2. 00
15888	(58868	3.	0.000	8.	8. 200	∂.	9. 368	₹.	3.303	2.	2.22
20000	(38989	8.	2. 200	2.	9. 200	0.	9. 200	125.	. 214	∂.	8. 22
36669	58888	8.	9. 203	3.	9.808	8.	8.808	3430.	.713	8.	3. 22
50000	(100000	٥.	9. 200	8.	3. 202	0.	8. 200	5982.	4.824	2.	3.00
:26666	(568888	ð.	9. 328	0.	9. 200	8.	9. 989	787.	. 551	۲.	8.80
565566	(++++++++	3.	a. 338	8.	3. 300	a.	2. 200	279.	. 274	3.	8. 32
LL RETUR	ens, Total	8.	0.000	3.	J. 300	ð.	8. 228	11583.	€. 483	₹.	3.38

MCN., 16 FEB., 1987

4:29 PM

Run 884

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5 DEPRECIATION PROVISION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THOME OF ACC	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TA)	(ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	325	46.3	9.3	9.3	-85.0	-85.5	-, 4	56. 1	56. 1	0
5000 (10000	228	51.9	41.2	41.2	362.2	362.2		241.7	241.7	0
10000 (15000	158	46.8	38.6	38.6	542.1	542.0		365.3	365.2	0
15000 (20000	118	31.5	29.4	29.4	560.5	560.5		419.6	419.6	0
20000 (30000	200	50.0	43.1	43.1	1185.2	1185.0		873.9	873.7	2
30000 (50000	245	62.0	59.8	59.8	2183.8	2183.5		1779.5	1779.3	3
50000 (100000	181	22.1	22.1	22.1	1186.9	1186.7		972.5	972.4	2
100000 (200000	129	3.1	3.1	3.1	327.1	327.0		277.2	277.2	1
200000 (******	115	.7		.7		144.7				1
TOTALS	1699	314.2	247.1	247.1	6407.6	6406.1		5102.7	5101.7	9
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	OLAN V	OLON V	OLAN V	OLON V	PLAN Y	OLON V	OL CALL V
(DOLLARS)	(000°S)	(000°S)	(000°S)	PLAN Y (000°S)	PLAN X (\$ NIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	(\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
******** (5000	4.5	4.5	2.7	2.7	1.026	1.027	0.000	0.000	.114	.110
5000 (10000	2.9	2.9	7.9	7.9	3.815	3.815	0.000	0.000	0.000	0.000
	19.8	19.8	0.0	0.0	.052	.052	0.000	0.000	0.000	0.000
15000 (20000	15.8	15.8	0.0	0.0	0.000	0.000	0.000	0,000	0.000	0.000
20000 (30000	34.5	34.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	52.0	52.0	0.0	0.0	0.000	0.000	0.000	0.000	1.792	1.789
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	10.741	10.755
100000 (200000	3.0	3.0	0.0	0.0	.017	.017	0.000	0.000	13. 141	13, 143
200000 (******	.6	.6	0.0	0.0	. 001	.001	0.000	0.000	20.253	20.253
TOTALS	153.0	153.0	10.6	10.6	4. 911	4, 911	0.000	0.000	46.041	46.051
THEORET OF ACC	TAX	(POSITIVE	PORTION)	O.	JTLAYS (NEE	SATIVE POR	TION)	TAX (WET OF OUTL	.AYS)
INCOME CLASS	PLAN	X PLAN	Y CH	INGE PL	AN X F	YLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL						(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	•	6	.6	0	-1.0	-1.0	0	4	-, 4	0
5000 (10000	13.		3.3	0	-3.0	-3.0	0	10.3	10.3	0
10000 (15000	28.	9 28	3.9	0	0.0	0.0	0.0	28.9	28.9	0
15000 (20000	44.	5 44	.5	0	0.0	0.0	0.0	44.5	44.5	0
20000 (30000	37.	0 97	7.0	0	0.0	0.0	0.0	97.0	97.0	0
30000 (50000	245.		. 9	1	0.0	0.0	0.0	245.0	244.9	1
50000 (100000	179.		9.5	0	0.0	0.0	0.0	179.5	179.5	0
100000 (200000	72.		2.2	0	0.0	0.0	0.0	72.2	72.2	0
200000 (******	53.		3.2	0	0.0	0.0	0.0	53.3	53.2	0
TOTALS	734.		.2	2	-4.0	-4.0	0	730.3	730.1	2
	154		7 to to		7. 0	71.0		100.0	, 30. 1	



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5

DEPRECIATION PROVISION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE		NONTAXABLE S MADE	RETURNS	WITH A CHAN	GE IN TAX L	IABILITY		NS AMICH ED THEIR
*\/\Cd	ME CLASS		IXABLE	TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUC_10/
	LLARS)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ HIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE
120		(04112)	(PALE)	(20112)	19 (112)	(0.41 : 2)	19 8167	(ONT 12)	(* 715)	(LNITS)	(\$ XIL)
******	(5000	ð.	8. 200	a.	3. 208	4.	-, 383	a.	ð. 380	è.	2. 228
5888		8.	8. 228	3.	8.000	607.	881	0.	3. 888	2.	2. 282
10000		a.	3. 388	0.	3. 228	1188.	201	9.	8.000	ð.	2. 232
15888		8.	8. 388	a.	8.888	1184.	884	e.	8. 289	٥.	3. 222
20000		а.	8. 288	8.	3. 200	9856.	823	8.	8. 888	2.	0. 302
	59999	8.	8. 888	0.	8.888	10521.	045	ð.	3. 868	ą,	8. 822
58888	(100000	8.	8. 888	8.	0. 200	5655.	846	28.	. 816	2.	9. 200
199999	(288868	2.	0. 288	2.	8. 888	2883.	825	8.	. 201	₹.	3. 226
	(++++++++	8.	8. 388	0.	8.000	452.	827	25.	. 208	2.	8. 888
TEMIZE.	Total	9.	0. 200	9.	9. 288	32468.	177	61.	. 217	0.	8. 202
	(5000	∂.	a. 000	9.	2. 200	179.	202	ð.	2.399	3.	2. 228
5000	(:0000	8.	8.888	0.	8.999	1852.	-, 001	e.	8.888	8.	3. 620
19999	(15000	3.	8. 228	0.	8. 200	2517.	802	ð.	8. 200	ð.	2. 22
15200	(58888	8.	8. 200	0.	0.000	2076.	302	ð.	8.200	2.	3. 22
20008	30000	ð.	8. 388	3.	8. 208	2934.	010	ъ.	3. 200	₹.	2. 20%
33969	59999	3.	0.000	8.	8. 800	1367.	205	1.	. 200	₹.	5. 282
50000	130000	ð.	0. 200	0.	8. 398	207.	203	8.	a. 200	2.	2. 204
199966	200000	0.	0. 999	0.	9. 388	52.	003	8.	8. 888	.5	5.22
200000	(++++++++	8.	J. 200	8.	9. 999	40.	203	2,	. 200	2.	2. 22
ON-ITEMI	ZE. Total	8.	8. 308	8.	0.200	11235.	823	3.	, 328	₹.	8.88
*****	(5000	a.	a. 200	8.	9. 999	182.	-, 203	a.	a. 200	∂ .	8. 380
5969		8.	0.000	9.	9. 398	2459.	1982	J.	0.000	₹.	8, 386
12025	(15800	2.	3.200	8.	3. 398	37 25.	204	г.	8.228	₹.	2. 20
15000		3.	8.888	8.	8. 200	3160.	287	₹.	3. 000	8.	8.30
20000	32008	₹.	9. 200	9.	8. 228	12730.	233	ð.	0.200	₹.	3. 20
38869	50000	.5	3. 390	8.	9. 200	11887.	858	1.	. 288	∂.	3.23
50000	(199999	8.	2.220	9.	3. 228	6862.	249	28.	. 316	₹.	2.20
666661	(200000	∂.	0. 300	3.	8, 888	2145.	928	8.	165.	.5	3. 282
222222	(++++++++	3.	8. 300	а.	3. 228	492.	238	28.	. 230	₹.	2, 20
LL PETUR	NS. Total	8.	0.028	3.	8. 220	43703.	-, 286	55.	. 317	₹.	2. 222



Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6

LIMIT PASSIVE LOSSES

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	INCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	325	46.3	9.3	9.3	-85.5	-48.3	37.2	56.1	69.5	13.4
5000 (10000	228	51.9	41.2	41.2	362.2	362.2	0.0	241.7	241.7	0.0
10000 (15000	158	46.8	38.6	38.6	542.0	542.0	.0	365.2	365.3	.0
15000 (20000	118	31.5	29.4	29.4	560.5	561.5	1.0	419.6	420.5	1.0
20000 (30000	200	50.0	43.1	43.1	1185.0	1185.3	.3	873.7	874.0	. 3
30000 (50000	245	62.0	59.8	59.8	2183.5	2198.7	15.2	1779.3	1794.6	15.3
50000 (100000	181	22.1	22.1	22.1	1186.7	1192.0	5.3	972.4	976.9	4.6
100000 (200000	129	3.1	3.1	3. 1		332.9	5.9	277.2	280.6	3, 5
200000 (******	115	.7		.7						3.9
TOTALS	1699	314.2	247.1	247.2		5476.2	70.1			42.0
	ITENIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	ONE CRED.	MINIM	M TAX	ALTERNATIV	Æ MINTAX
INCOME CLASS										
(201)	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(00015)	(000°S)	(00015)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	4.5	4.5	2.7	2.7	1.027	1.027	0.000	0.000	.110	. 047
5000 (10000	2.9	2.9	7.9	7.9	3.815	3.815	0.000	0.000	0.000	0.000
10000 (15000	19.8	19.8	0.0	0.0	. 052	. 052	0.000	0.000	0.000	0.000
15000 (20000	15.8	15.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	34.5	34.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	52.0	52.0	0.0	0.0	0.000	0.000	0.000	0.000	1.789	. 897
50000 (100000	19.9	19.9	0.0	0.0		0.000	0.000	0.000	10.755	10.839
100000 (200000	3.0	3.0	0.0	0.0	.017	0.000	0.000	0,000	13.143	13.5%
200000 (******	.6	.6	0.0	0.0		.000		0.000		19.945
TOTALS	153.0	153.0	10.6	10.6		4.894	0.000	0.000		45.324
	TAX	((POSITIVE	PORTION)	0	UTLAYS (NEE	SATIVE PORT	rion)	TAX (1	VET OF OUTL	AYS)
INCOME CLASS		· · · · · · · · · · · · · · · · · · ·							54 AN 1/	21/10/25
(DOLLARS)	PLAN (\$ MIL				LANIX F MIL) (9	PLAN Y B MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	(\$ MIL)
******* (5000		.6 5	5.8	5.2	-1.0	-1.0	0.0	4	4.8	5.2
5000 (10000	13.			0.0	-3.0	-3.0	0.0	10.3	10.3	0.0
10000 (15000	28.		3.9	.0	0.0	0.0	0.0	28.9	28.9	.0
15000 (20000	44.		1.6	.0	0.0	0.0	0.0	44.5	44.6	.0
20000 (30000	97.		7.0	.0	0.0	0.0	0.0	97.0	97.0	.0
30000 (50000	244.			3.4	0.0	0.0	0.0	244.9	248.3	3. 4
50000 (100000	179.		1.0	1.5	0.0	0.0	0.0	179.5	181.0	1.5
100000 (200000	72.			1.6	0.0	0.0	0.0	72.2	73.8	1.6
200000 (******	53.			1.4	0.0	0.0	0.0	53.2	54.6	1.4
TOTALS	734.			13.1	-4.0	-4.0	0.0	730.1	743.3	13. 1
IUINLO	134	(4	1.5	TOP I	7.0	7. 0	0.0	130.1	(74,4	13.1





DISTRIBUTION OF FEDERAL TAX CHANGE AND MUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE 3ILL

PROVISIONS #1 - 5

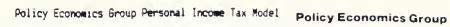
Plan Y: CONFERENCE PROVISION #6

LIMIT PASSIVE LOSSES

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE	PRESENTLY RETURN	NONTAXABLE S MADE	RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR	
11100	PE CLASS	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		יום: "פטנפים
a.NU	it was	NUXBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	YL#RER OF	AMOUNT OF
		RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	SPARSE
(00	LLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(LNITS)	(\$ M(L)
	(5208	ð.	2. 228	38.	2, 191	ð.	a. 200	41.	3. 933	3.	J. 202
5999		2.	885.5	ě.	3. 200	8.	3. 288	3.	8. 388	3.	3.380
:3200		ð.	0. 200	8.	3. 300	3.	8, 200	3.	0.000	2.	3. 238
15000		v.	3. 398	3.	3. 888	3.	2. 200	8.	8. 300	٥.	3.288
20608		3.	3. 288	2.	8. 208	8.	3. 238	а.	3. 329	ð.	3. 286
38888		a.	8.000	37.	. 333	8.	3.200	779.	3.377	٥.	3.3%
58888		3.	8. 399	3.	8. 300	3.	8, 200	653.	1.525	3.	2. 20
122222		8.	8. 888	3.	3, 300	8.	9. 388	361.	.812	2.	8. 33
299999	(******	3.	2. 288	0.	3. 300	2.	9. 200	130.	1. 812	2.	2. 22
TEMIZE.	Total	ð.	3.000	75.	2,524	8.	ð. 200 3	2824.	:0.662	8.	3.28
H+++++	(5000	a.	3. 200	25.	1.266	0.	a. 888	26.	1.256	٤.	0.229
5888	(13688	0.	9.000	0.	0.000	8.	8.888	a.	9. 666	٤.	8.88
19998	(15200	0.	8. 888	8.	8. 39 8	3.	J. 200	50.	. 384	∂.	2. 20
:5866	(58650	3.	8.800	3.	3. 228	3.	9. 989	153.	. 848	8.	8.39
26660	33908	∂.	9. 998	8.	8. 208	₹.	3. 200	37.	. 203	₹.	9. 99
36685	50000	д.	3.338	3.	8. 328	ð.	3. 333	8.	9. 36.9	3.	8.28
50000	(199999	∂.	8. 200	9.	0. 300	∂.	2.288	8.	3. 280	∂.	2. 20
55556	6 566666	9.	3. 200	0.	3. 883	ð.	3. 389	32.	.746	9.	85.5
586666	(*******	д.	3. 200	3.	8. 300	₹.	3. 288	3.	.335	2.	8. 38
NON-ITEMI	ME. Total	₹.	ð. 3 08	26.	1.266	г.	8.300	365.	2.455	₹.	₹. ₹
	(5000	ð.	ð. 30 3	64.	3. 456	٥.	2. 200	58.	5.199	a.	2. 22
5888		۶.	8. 999	8.	8, 888	8.	8.888	₹.	3.300	₹.	2.23
	(15000	3.	2. 300	3.	8, 300	∂.		58.	. 284	₹.	
15888		₹.	3.000	8.	3, 393	8.	3. 339	153.	. 848	€.	8.28
38388		ð.	3.200	8.	3. 300	3.	2. 228	37.	. 263	8.	5. 53
36666		€.	9. 200	37.	. 333	0.	3, 398	779.	3.37?	8.	8.88
50300		₹.	3.388	2.	3. 220	₽.	3. 238	553.	1.528	₹.	8. 88
188888		.5	8.200	ð.	3. 393	.5	8. 888	393.	:.558	2.	8.38
	(*******	₹.	9. 969	3.	9. 999	₽.	3. 200	197.	1.488	₽.	5. 56.
ALL RETUR	RNS. Total	2.	8. 8 88	101.	3.790	8.	3. 200	2389.	13.117	3.	8.28





Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

thouse or	۸۵۵	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	INCOME	TAX	ABLE INCOM	E
INCOME CL	.H\$5	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y		PLAN X	PLAN Y	CHANGE
(DOLLARS	5)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	325	46.3	9.3	10.3	-48.3	-46.0	2.3	69.5	71.2	1.7
5000 (10000	228	51.9	41.2	41.2	362.2	363.4	1.2	241.7	243.0	1.3
10000 (15000	158	46.8	38.6	38.6	542.0	559.6	17.5	365.3	373.8	8.5
15000 (20000	118	31.5	29.4	29.4	561.5	592.2	30.7	420.6	427.9	7.3
20000 (30000	200	50.0	43.1	45.1	1185.3	1204.4	19.0	874.0	889.6	15.6
30000 (50000	245	62.0	59.8	59.8	2198.7	2222.3	23.5	1794.6	1813.0	18.4
50000 (1	00000	181	22.1	22.1	22.1	1192.0	1213.5	21.5	976.9	987.0	10.1
100000 (2	200000	129	3.1	3.1	3.1	332.9	336. 2	3.3	280.6	282.3	1.7
200000 (#4			.7		.7			.6			
TOTAL		1699	314.2		250.2	6476.2	6596. 1			5209.7	
	_	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATI!	E MINTAX
INCOME CLAS	55	PLAN X	PLAN:Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS	5)	(000°S)	(000°S)			(\$ MIL)					
******* (5000	4.5	4.5	2.7	2.7	1.027	1.027	0.000	0.000	.047	. 055
5000 (2.9	2.9		7.9		3.815		0.000	0.000	0,000
10000 (19.8	19.8	0.0	0.0	.052	. 052	0.000	0,000	0.000	0.000
15000 (15.8	16.6	0.0	0.0		0.000		0.000	0.000	0,000
20000 (34.5	33.5	0.0	0.0	0.000	0.000		0.000	0.000	0.000
30000 (52.0	50.6	0.0	0.0	0.000	0.000		0.000	. 897	
50000 (1		19.9	19.9		0.0	0.000	0.000		0,000		
100000 (2		3.0	3.0		0.0		0.000		0.000		
200000 (#H		.6			0.0		.000		0.000		
TOTAL		153.0	151.6		10.6						
		TAX	(POSITIVE	PORTION)	00	JTLAYS (NEE	ATIVE PORT	FION)	TAX (N	ET OF OUT	.AYS)
INCOME CL	LASS	PLAN	X PLAI	Y CHA	NGE PI	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS	5)	(\$ MIL	(\$ M)	(L) (\$ H			MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	5.	8 8	5. 1	.3	-1.0	-1.0	0.0	4.8	5.0	.3
5000 (10000	13.	3 13	3.5	.2	-3.0	-3.0	0.0	10.3	10.5	
10000 (15000	28.	9 30	0.1	1.1	0.0	0.0	0.0	28.9	30.1	1.1
15000 (20000	44.	6 45	5. 7	1.1	0.0	0.0	0.0	44.6	45.7	1.1
20000 (30000	97.	0 99	9.8	2.8	0.0	0.0	0.0	97.0	99.8	2.8
30000 (50000	248.	3 250	2.6	4.3	0.0	0.0	0.0	248.3	252.6	4.3
50000 (100000	181.			3.5	0.0	0.0	0.0	181.0	184.5	3.5
100000 (2		73.			.9	0.0	0.0	0.0	73.8	74.6	, 9
200000 (#		54.			. 4	0.0	0.0	0.0	54.6	55.0	. 4



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan 1: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1988 Levels of Income

			Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	GETUR!	
****	WT 61 400	NONTA	XABLE	TAXA	BLE	TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DEDUCTION
INCO	HE CLASS	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMCUNT	NUTSER	AMOUNT OF
		OF	OF TAX	OF.	OF TAX	GF	OF TAX	C.S	OF TAX	25	TAX
		RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	CHANGE
(20	LLARS)	(LNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	:\$ 7(2)
*****	5000	3.	8. 888	ð.	8.000	₽.	0.200	372.	. 270	٥.	2. 228
5988	(12888	8.	8. 288	8.	8.888	8.	0. 200	0.	9. 999	2.	8.222
10020	15200	Ø.	3. 202	8.	8.000	8.	3. 339	13362.	. 444	∂.	8. 238
15000	(ଓଡ଼େଶ	8.	9. 200	₹.	8. 200	0.	9. 200	11737.	. 443	8.	8.800
22229	(30000	8.	8.008	2031.	. 258	3.	8. 388	29385.	1.378	1738.	. 171
30000	59999	a.	8. 283	9.	9. 964	0.	8.228	39701.	3.968	:733.	. 225
58888	1 20000	0.	8.888	8.	3. 328	8.	3. 299	15969.	3.397	д.	2. 226
:00000	(286983	0.	3. 998	2.	8.800	2.	0. 800	1786.	. 852	.5	35.5
200000	(*******	2.	8.000	3.	8. 888	9.	8. 998	295.	.398	۶.	3. 20
TEMIZE.	Total	ð.	9. 338	2031.	. 058	9.	0.000	112528.	11.434	3471.	.39
******	5240	₹.	3. 200	397.	. 155	ð.	2. 200	1882.	.181	3.	. 30
5000	12288	3.	8. 300	2.	3. 388	ð.	2. 888	1001.	.178	₹.	8.38
:2222	(15000	₽.	9. 300	0.	2.000	9.	2.200	2557.	. 558	61.	. 23
15800	59669	8.	3.223	0.	3. 300	0.	3. 268	1482.	.676	a72.	. 59
20000		8.	8. 388	e.	9. 008	9.	a. 200	2546.	. 921	732.	3
30000		8.	2. 388	2.	9.000	3.	3. 222	888.	.337	298.	.13
50000		2.	3. 200	0.	9. 829	2.	0. 220	38.	. 275	38.	. 87
:26959		0.	896.6	0.	8.888	0.	2.200	3.	8. 888	₹.	85.5
	(++++++++	3.	8. 200	e.	3. 308	8.	2. 202	4,	6:6.	1.	. 2:
	ZE. Total	3.	3. 800	397.	.155	ð.	8. 200	9740.	3. 2:8	2051.	1,38
******	(5000	3.	3. 200	997.	.155	a.	2. 2 2 0	1454.	.25:	å.	. 28
5000		2.	2. 200	ð.	9. 269	ð.	3. 288	1881.	.178	3.	2.28
		ð.	3.200	ð.	3. 308	ð.	8. 200	:5019.	1.111	£1.	23
13388		ð.	3. 200	0.	0. 200	8.	8. 288	13219.	1.119	873.	.59
20220		ð.	2. 200	2031.	. 858	ð.	2. 200	31931.	2.773	2458.	. 55
35555		ð.	3. 333	0.	0.000	ð.	9.229	48581.	4,297	2831.	.41
					8. 888	3.	3. 300	16257.	3.473	33.	. 27
52000		3.	3. 288	ð.			3.888	1786.	.852	ð.	85.6
1888888		3.	895.5	8.	889.5	3.		299.	. 428	۵.	. 31
	(11111111	г.	2. 200	8.	0.000	0.	2. 300				
CT ME 108	RNS. Total	8.	9. 200	3027.	.213	д.	8.888	122268.	14.452	5522.	1.78

MON.. 16 FEB.. 1987

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Run 887



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

	2 2 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1												
1100 C 01 000	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	NCOME	TAX	ABILE INCOM	Ε			
INCOME CLASS	SAMPLE A	GGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE			
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)								
******* (5000	325	46.3	10.3	10.3	-45.0	-46.2	2	71.2	71.3	.1			
5000 { 10000	228	51.9	41.2	41.2	363.4	363.3	1	243.0	243.2	.3			
10000 (15000	158	46.8	38.6	38.6	559.6	559.2	-, 4	373.8	376.2	2.5			
15000 (20000	118	31.5	29.4	29.4	592.2	591.5	8	427.9	436.6	8.7			
20000 (30000	200	50.0	45.1	45.7	1204.4	1201.6	-2.8	889.6	910.0	20.4			
30000 (50000	245	62.0	59.8	59.8	2222.3	2218.5	-3.8	1813.0	1840.1	27.1			
50000 (100000	181	22.1	22.1	22.1	1213.5	1212.5	-1.1	987.0	998.9	11.8			
100000 (200000	129	3.1	3.1	3. 1	336.2	335. 9	3	282.3	284.1	1.8			
200000 (******	115	.7		.7		150.3		121.9	122.9	.9			
TOTALS	1699	314.2	250.2	250.8	6596.1	6586.5	-9.6	5209.7	5283.4	73.6			
	ITENIZED	returns	returns Wi	TH OUTLAY	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATIV	E MINTAX			
INCOME CLASS	OL AND V	DI ANI V	~ AN K	OL 041 V	~ ~ ~	OL ON 14	21 AN Y	~ AN V	OLON V	OLCAL V			
(DOLLARS)	PLAN X (000°S)	PLAN Y (000°S)	PLAN X (00015)	PLAN Y (0001S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)			
******* (5000	4.5	4.5	2.7	2.7	1.027	1.027	0.000	0.000	. 055	. 055			
5000 (10000	2.9	2.9	7.9	7.9	3.815	3.817	0.000	0.000	0.000	0,000			
10000 (15000	19.8	19.8	0.0	0.0	.052	.052	0.000	0.000	0.000	0.000			
15000 (20000	16.6	16.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0,000			
20000 (30000	33.5	31.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000			
30000 (50000	50.6	48.0	0.0	0.0	0.000	0.000	0.000	0,000	. 867	.714			
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	11.048	10.869			
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0.000	0.000	13.780	13.594			
200000 (******	.5	.6		0.0		.000	0.000	0.000	19.690	19.567			
TOTALS	151.6	146.3	10.5	10.5	4.894	4.895	0.000	0.000	45. 441	44.799			
	TOY	ORSITIVE	PORTION)	OT.	ITI AVS. (NES	SATTUE DOR	FT (IN)	TOY (A	IET DE DIM	076)			
INCOME CLASS													
(DOLLARS)	PLAN : (\$ MIL)						CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ HIL)			
******* (5000	6.1	l 6	5. 1	. 1	-1.0	-1.0	0.0	5.0	5.1	,1			
5000 (10000	13.5		3.5	.0	-3.0	-3. 0	0	10.5	10.5	.0			
10000 (15000	30.). 3	.2	0.0	0.0	0.0	30.1	30.3	,2			
15000 (20000	45.		5.7	1.1	0.0	0.0	0.0	45.7	46.7	1.1			
20000 (30000	99.1		2.7	2.9	0.0	0.0	0.0	99.8	102.7	2.9			
30000 (50000													
	252.0		3.9	6.3	0.0	0.0	0.0	252.6	258.9	6.3			
50000 (100000	184.		3.0	3.5	0.0	0.0	0.0	184.5	188.0	3.5			
100000 (200000	74.		5.2	.5	0.0	0.0	0.0	74.6	75.2	.5			
200000 (******	55.		5. 4	.3	0.0	0.0	0.0	55.0	55.4	.3			
TOTALS	761.	/ /76	5.7 1	5. 0	-4.0	-4.0	0	757.7	772.7	15.0			



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1388 Levels of Income

			Y TAXABLE		NONTAXABLE S MADE	RETURNS	WITH A CHAN	IABILITY	RETURNS WHICH CHANGED THEIR		
***	ME CLASS	NONTA		TAXABLE		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION	
:Nbc	FE (CH33	YUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER CF RETURNS	AMCUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE
100	LLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(ENITS)	(\$ MIL)	(ENITS)	(\$ *IL)	(ETINU)	(\$ YIL)
*****	⟨ 5898	ð.	ð. 388	ð.	3. 808	ð.	0, 300	41.	. 955	2	2 22
5292		a.	3. 229	ð.	3. 300	655.	885	607.	. 822	₹.	2. 29% 2. 2 9 %
12000		ě.	2. 303	8.	3. 388	ð.	0.000	4610.	. 234	₹.	8. 23
15228		8.	3. 300	0.	3. 808	0.	3.388	18532.	1. 250	356.	.61
28868		2.	2. 200	559.	. 147	0.	2. 200	23847.	2. 935	2241.	.51
30000		ą.	3. 398	8.	8. 888	183.	832	48743.	6. 352	2563.	.47
50000		9.	9, 999	2.	8. 888	150.	821	17748.	3. 539	54,	. 32
198369		8.	3. 398	8.	3. 338	65.	206	1759.	.551	٠,٠	2.23
	(********	9.	3, 089	3.	8. 208	8.	308	452.	. 325	٤.	8.28
TEMIZE.	Total	₹.	9.300	559.	.147	1053.	861	100330.	15. 264	52:5.	1.28
******	(5888	0.	2. 200	3.	3. 228	3.	2, 229	₹.	8. 288	∂.	2. 201
5888	12223	8.	8. 300	3.	9.200	8.	9, 999	Ø.	8. 200	∂.	2. 39
:2308	15000	€.	8.000	8.	2.200	2.	0.000	ð.	8. 222	2.	2. 20
:5333	: 59999	3.	2. 302	.5	3. 308	3.	9. 228	₹.	8. 208	ą.	8.28
21364	32666	3.	8.200	3.	8. 200	388.	225	2.	3. 382	.5	8. 22
35569	58888	3.	3. 388	3.	9. 300	804.	019	.5	865.5	٤.	8.30
52000	(:20000	٥.	3. 200	0.	3. 288	∂.	2. 330	∂.	3. 222	٥.	2. 22
:22223	396559	3.	3.000	0,	8. 888	3.	3, 200	2.	8. 200	٥.	8. 39
200200	(++++++++	₽.	3. 999	0.	0. 200	8.	2. 200	.5	2. 202	2.	2, 23
ON-ITEMI	IE. Total	₹.	2. 200	8.	8. 208	::92.	223	3.	2.222	8.	3. 88
*****	(5888	₹.	2. 200	a.	2. 202	ъ.	0.000	Δį.	. 355	₹.	3. 80
5555	(:0089	٠.5	2. 200	3.	3.228	555.	565	507.	. 522	3.	2.20
10000	(15888	ð.	8. 398	₽.	8. 300	0.	3. 200	4618.	.334	8.	5. 52
:5220	(55550	٥.	3. 300	8.	0.000	8.	8, 200	18532.	1.858	355.	.8:
56555	(38.598	₽.	855.6	559.	.147	388.	325	23847.	2, 335	2241.	. = :
35655	50000	₽.	8.000	0.	8. 288	987.	250	42743.	6.352	3533.	. 47
50000	(188000	ð.	8. 200	ð.	9. 208	150.	321	17748.	3.539	54.	.23.
135555	(556669	8.	3. 200	∂.	8. 888	65.	286	1759.	. 55:	₹.	2.22
25.6355	(+++ ++++	3.	8. 209	3.	2.000	0.	228	452.	. 326	3.	5. 88
ים קבדעק	NE. Total	8.	8. 200	559.	.147	2245.	264	120332.	15. 264	5215.	1.88

*CN.. 16 FEB.. 1967

4:34 0%

44 Run 808

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THOOME OF OCC	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS !	INCOME	TAXABLE INCOME		
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(00015)	(00015)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	325	46.3	10.3	10.3	-46.2	-46.2	0.0	71.3	71.3	0.0
5000 (10000	228	51.9	41.2	41.2	363.3	363. 3	0.0	243.2	243.4	. 1
10000 (15000	158	46.8	38.6	40.7	559.2	559.2	0.0	376.2	379.8	3.6
15000 (20000	118	31.5	29.4	29.4	591.5	591.5	0.0	436.6	441.0	4.4
20000 (30000	200	50.0	45.7	45.7		1201.5		910.0	918.6	8.5
30000 (50000	245	62.0		59.8		2218.5		1840.1	1846.4	
50000 (100000	181	22.1		22.1		1212.5		398.9	1000.4	
100000 (200000	129	3.1		3.1		335.9		284.1	284.4	. 3
	115	.7				150.3			122.9	
TOTALS	1699	314.2		252.8		6586.5				
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIM	IM TAX	ALTERNATIV	Æ MINTAX
INCOME CLASS	DL ONL V	DI ONI V	DI ANI Y	M AN V	OL ON A	DI ANI V	OL ON Y	DI AN V	OLON Y	OLON V
(DOLLARS)	PLAN X (00015)	(000°S)	PLAN X (00015)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
******* (5000	4.5	4.5	2.7	2.7	1.027	1.027	0.000	0.000	, 055	055ء
5000 (10000	2.9	2.9		7.9		3.817	0.000	0.000		
10000 (15000	19.8	17.8				. 052	0.000	0.000		
15000 (20000	16.3	16.3				0.000		0,000		
20000 (30000	31.3	30.0		0.0		0.000		0.000		
30000 (50000	48.0	45.2		0.0		0.000	0.000	0.000		
50000 (100000	19.9	19.9		0.0		0.000	0.000	0.000		
100000 (200000	3.0			0.0		0.000		0.000		
	.6			0.0						
	146.3			10.6						
	TAX	(POSITIVE	E PORTION)	0	OUTLAYS (NEGATIVE PORT		TIGN) TAX		(NET OF OUTLAYS)	
INCOME CLASS	PLAN	X PLA	N Y CHE	NGE P	LAN X F	ALAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)					MIL) (1			(\$ MIL)	(\$ MIL)	
******* (5000	6.	1 (5. 1	0.0	-1.0	-1.0	0.0	5.1	5. 1	0.0
5000 (10000	13.	5 13	3. 5	.0	-3.0	-3.0	0.0	10.5	10.5	.0
10000 (15000	30.	3 34	0.7	. 4	0.0	0.0	0.0	30.3	30.7	. 4
15000 (20000	46.	7 4	7.4	.6	0.0	0.0	0.0	46.7	47.4	. 6
20000 (30000	102.	7 10	4.0	1.3	0.0	0.0	0.0	102.7	104.0	1.3
30000 (50000	258.	9 264	0.1	1.2	0.0	0.0	0.0	258.9	260.1	1.2
50000 (100000	188.		8.5	٠5	0.0	0.0	0.0	188.0	188.5	.5
100000 (200000	75.		5. 2	.1	0.0	0.0	0.0	75.2	75.2	. 1
	55.		5.4			0.0	0.0	55.4	55.4	.0
500000 (******	Jule	7 3	J. 7	.0	0.0	0.0	0.0	UU T	JJ. 7	



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE SILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1968 Levels of Income

			Y TAXABLE	PRESENTLY	NONTAXABLE S MADE	RETURNS	with a chan	IABILITY	RETURNS WHICH CHANGED THEIR		
*1.00	100		YABLE	TAXA		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION	
1.402	HE CLASS	NUMBER	AMOUNT	AUMBER	AMOUNT	NUMBER	AMCUNT	NUMBER	AMOUNT	WL*SER	AMOUNT OF
		<u>u</u>	OF TAX	űF	OF TAX	QF	GF TAX	OF	GF TAX	QF .	TAX
		PETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCRESSE	RETURNS	CHANGE
(30	<u>41</u> 435)	(UNITS)	(\$ MIL)	(ENITS)	(\$ ¥[<u>`</u>)	(UNITS)	(\$ MIL)	(UNITS)	(\$ # <u>i_</u> ,	(ENITS)	(\$ MIL)
	(5200	ð.	ð. 200		3, 300	a.	3 434	2	3 303	2	2 22
566E		8.	3. 288	ð.	8, 200	0.	8. 888 8. 888	ð. 6 ð 7.	9. 200	₹.	8. 884 8. 884
12338		2.	3. 200	2263.	. 219	2.	a. 208	12578.	.418	2382.	. 25
15000		ę.	2. 390	3.	3. 388	₹.	3.200	8334.	.643	3,	85.6
30000		8.	8. 888	8.	8. 338	8.	3. 202	16290.	1.309	1381.	. 128
38888		ð.	3. 888	ą.	8. 2 88	2.	a. 200	11437.	1.247	2798.	.:2:
50000		₹.	3. 399	3.	3. 339	8.	8. 228	1597.	. 498	2, 30.	2. 201
	66668	3.	3. 323	8.	3. 388	0.	8. 228	214.	. 982	ð.	3.38
	(++++++++	3.	8. 888	8.	3. 388	3.	3. 208	30.	. 205	₹.	2.20
TEMIZE.	Foral	ð.	8. 288	2263.	. 813	3.	2.298	51267.	4.214	5173.	.29
;	0.41	0.	0,000	55000	. 013	U.	0.000	31501.	7, 5, 7	9./41	
• • • • • • • • • • • • • • • • • • • •		ð.	3.200	8.	3. 222	ð.	3. 200	٥.	2. 220	∂.	2. 28
5000		8.	8.888	д.	8. 288	ð.	3. 283	ð.	2.200	ð.	85.8
19999		₹.	3. 300	4.	3. 200	ð.	2. 200	٥.	8.538	٤.	5. 25
15238		д.	3.888	8.	9. 368	ð.	3. 383	3.	8. 268	₹.	5.56
36.559		8.	2.200	8.	9. 808	₹.	2.288	2.	8. 328	2.	2.20
15569		3.	9. 388	ð.	8.238	8.	8.200	₹.	0. 229	.5	85.5
25.96.9		ð.	3.000	8.	8.088	ð.	3. 226	д.	2. 222	5.	2.23
165553		٤,	8. 328	₹.	8. 589	8.	8. 228	3.	ર. ૧૯૨	٤.	8.22
	*******	2.	3. 200	0.	3. 800	8.	2. 228	8.	8. 200	2.	2, 22
0N-178Y1	III. Total	₹.	3. 328	0.	9. 228	₹.	3. 328	٥.	4. 284	₹.	કે. દેશ
******	5928	3.	3. 200	ð.	0.000	ð.	2. 228	٤.	565.5	Ž.	8. 23
5999	(. 19995	₹.	3. 228	٠.5	8.388	٤.	3. 202	6₹7.	.314	2.	2.28
19999	(15000	٥.	2. 200	2063.	.319	3.	2. 200	12878.	12	E25E.	. 25
:::426	29655	٥.	8.898	2.	3. 388	2.	3.888	8334.	.543	ð.	65.6
20220	(30030	٥.	3.200	₹.	ð. 20 0	8.	3. 222	15299.	1.339	1321.	.:2
38888	1 25555	∂.	869.5	9.	3. 888	0.	3. 240	11487.	1.247	2798.	.12
52883	120000	€.	8.000	ð.	865.6	8.	3. 200	1537.	. 438	₹.	2. 22
59555.	655555	8.	8. 228	٧.	3. 388	₹.	8.028	214.	. 882	3.	8.38
E55555	(*******	8.	3. 200	д.	8. 888	₹.	2. 200	30.	. 211	٤.	2. 20
LL RETLA	RMS. Total	₹.	8. 888	2863.	. 219	8.	e. 2 28	E1267.	4.214	6173.	.29

YON.. 15 FEB.. 1987

4:35 PM

4* Run 309

Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10 REPEAL SALES TAX DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THOOMS OF BOD	NUMBER OF	F RETURNS	TAXABLE	RETURNS	ADJUST	TED GROSS	NCOME TAX		XABLE INCOME	
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(00015)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ M1L)	(\$ MIL)
******* (5000	325	46.3	10.3	10.3	-46.2	-46.2	0.0	71.3	71.3	0.0
5000 (10000	228	51.9	41.2	41.2	363.3	363.3	0.0	243.4	243.4	0.0
10000 (15000	158	46.8	40.7	40.7	559.2	559.2	0.0	379.8	379.8	0.0
15000 (20000	118	31.5	29.4	29.4	591.5	591.5	0.0	441.0	441.0	0.0
20000 (30000	200	50.0	45.7	45.7	1201.6	1201.6	0.0	918.6	918.6	0.0
30000 (50000	245	62.0	59.8	59.8	2218.5	2218.5	0.0	1846. 4	1846.4	0.0
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	1000.4	1000.4	0.0
100000 (200000	129	3.1	3, 1	3. 1	335.9	335.9	0.0	284.4	284.4	0.0
200000 (######	115	.7	.7	.7	150.3	150.3	0.0	122.9	122.9	0.0
TOTALS	1699	314.2	252.8	252.8	6586.5	6586.5	0.0	5308.2	5308.2	0.0
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	ONE CRED.	MINIM	M TAX	ALTERNATIV	Æ MINTAX
INCOME CLASS										
4554 4 6664	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000,2)	(00015)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	4.5	4.5	2.7	2.7	1.027	1.027	0.000	0.000	.055	.055
5000 (10000	2.9	2.9	7.9	7.9	3.817	3.817	0.000	0.000	0.000	0.000
10000 (15000	17.8	17.8	0.0	0.0	.052	.052	0.000	0.000	0.000	0.000
15000 (20000	16.3	16.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	30.0	30.0	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	0.000	0.000	0.000	0.000	.714	.714
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	10.861	10.861
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0.000	0.000	13.588	13.588
200000 (******	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19.555	19.555
TOTALS	140.2			10.6		4.895	0.000	0.000		44.773
	TAX	X (POSITIV	E PORTION)	0	UTLAYS (NEG	SATIVE POR	rion)	TAX (N	iet of outl	.AYS)
INCOME CLASS	PLAN	X PLA	ı v cuc	NGE PI	LAN X P	YLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MI						(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	6.	.1 (5. 1	0.0	-1.0	-1.0	0.0	5. 1	5.1	0.0
5000 (10000	13.			0.0	-3.0	-3.0	0.0	10.5	10.5	0.0
10000 (15000	30.			0.0	0.0	0.0	0.0	30.7	30.7	0.0
15000 (20000	47.			0.0	0.0	0.0	0.0	47.4	47.4	0.0
20000 (30000	104			0.0	0.0	0.0	0.0	104.0	104.0	0.0
30000 (50000	260.			0.0	0.0	0.0	0.0	260.1	260.1	0.0
50000 (100000	188.			0.0	0.0	0.0	0.0	188.5	188.5	0.0
100000 (200000	75.			0.0	0.0	0,0	0.0	75.2	75.2	0,0
200000 (******	55.			0.0	0.0	0.0	0.0	55.4	55. 4	0.0
TOTALS	780			0.0	-4.0	-4.0	0.0	776.9	776.9	0.0



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

Data for: FEDERAL FILERS ONLY

REPEAL ITC

NO-OIC.										
THOOME OF OCC	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TA	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°5)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(S MIL)	(\$ MIL)	(\$ HIL)
******* (5000	325	46.3	10.3	10.3	-46.2	-46.2	0.0	71.3	71.3	0.0
5000 (10000	228	51.9	41.2	41.5	363.3	363.3	0.0	243.4	243.4	0.0
10000 (15000	158	46.8	40.7	41.1	559.2	559.2	0.0	379.8	379.8	0.0
15000 (20000	118	31.5	29.4	30.2	591.5	591.5	0.0	441.0	441.0	0.0
20000 (30000	500	50.0	45.7	49.4	1201.6	1201.6	0.0	918.6	918.6	0.0
30000 (50000	245	62.0	59.8	62.0	2218.5	2218.5	0.0	1846.4	1846.4	0.0
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	1000.4	1000.4	0.0
100000 (200000	129	3. 1	3.1	3.1	335.9	335.9	0.0	284.4	284.4	0.0
200000 (******	115	.7	.7	.7	150.3	150.3	0.0	122.9	122.9	0.0
TOTALS	1699	314.2	252.8	260.3	6586.5	6 586. 5	0.0	5308. 2	5308.2	0.0
	ITENIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(000'5)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ MIL)	(S MIL)
******* (5000	4.5	4.5	2.7	2.7	1.027	1.027	0.000	0.000	. 055	. 055
5000 (10000	2.9	2.9	7.9	7.9	3.817	3.817	0.000	0.000	0.000	0.000
10000 (15000	17.8	17.8	0.0	0.0	.052	.052	0.000	0.000	0.000	0.000
15000 (20000	16.3	16.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	30.0	30.0	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	0.000	0.000	0.000	0.000	.714	.200
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	10.861	9, 465
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0,000	0.000	13.588	8. 725
200000 (******	.6	.5	0.0	0.0	.000	.000	0.000	0.000	19.555	17.737
TOTALS	140.2	140.2	10.6	10.6	4.895	4.895	0,000	0.000	44.773	36, 182
	TA)	(POSITIVE	PORTION)	0.	ITLAYS (NE	ATIVE POR	TION)	TAX (N	VET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	N Y CHE	INGE PL	AN X F	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL						(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	6.	. 1 6	5.2	.1	-1.0	-1.0	0.0	5. 1	5.2	.1
5000 (10000	13.		3.6	.1	-3.0	-3.0	0.0	10.5	10.6	.1
10000 (15000	30.		1.2	.5	0.0	0.0	0.0	30.7	31.2	.5
15000 (20000	47.		3.2	. 8	0.0	0.0	0.0	47.4	48.2	. 8
20000 (30000	104.	.0 109	3.3	5.2	0.0	0.0	0.0	104.0	109.3	5.2
30000 (50000	260.	1 267	7.4	7.3	0.0	0.0	0.0	260.1	267.4	7.3
50000 (100000	188.		3.2	4.7	0.0	0.0	0.0	188.5	193.2	4.7
100000 (200000	75.		7.1	1.9	0.0	0.0	0.0	75.2	77.1	1.9
200000 (******	55.	. 4 56	5.0	.7	0.0	0.0	0.0	55. 4	56.0	.7
TOTALS	780.		2.2 8	21.3		-4.0		776.9	798.2	21.3



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			PRESENTLY TAXABLE PRESENTLY NONTAXABLE RETURNS MADE RETURNS MADE -			RETURNS	WITH A CHAN	IABILITY	RETURNS WHICH CHANGED THEIR		
**\	r 3 000	NONTA		TAXA		TAX CE	TAX DECREASES		CREASES	TYPE OF DEDUCTION	
1NUE.	E CLASS	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER	AMOUNT OF TAX	NUMBER OF	AHOUNT OF
		RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	CHANGE
(50)	LARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(ETIMU)	(\$ MIL)	(ENITS)	(\$ M(L)		(\$ YEE)
******		∂.	8. 888	8.	8. 200	8.	8.883	8.	9. 433	₹.	2.230
5888 (19699	₹.	ð. 8 93	₹.	3. 200	0.	3. 888	€.	3. 200	д.	2.200
13233 (₫.	2. 668	₹.	8.888	₹.	0.200	427.	.188	9.	2. 200
15888 (56666	8.	a. 3 00	839.	, 425	0.	3.300	1963.	. 574	è.	3. 320
36696	38606	٤.	8.288	2524.	2.257	8.	2. 200	5126.	3. 453	∂.	2. 220
39866 (0.	9.228	2130.	4.134	ð.	3. 339	5081.	5. 8 7 5	∂.	0.20
50000		ø.	9. 200	2.	. 883	₹.	9. 558	4453.	4.542	2.	8. 88
169658 (366666	3.	3. 308	9.	લ. સરક	8.	0.000	628.	1.851	٤.	3.88
	******	e.	0.200	2.	3. 220	5.	288	193.	.659	۶.	3. 20
TEMITE.	Total	г.	8.000	5595.	5.828	6.	~. 368	17871.	17.134	₹.	ર. રહ
****** (5000	2.	3. 300	0.	ð. 200	ð.	0. 202	397.	.129	₹.	2.28
5888 (12656	8.	3. 200	382.	.138	ò.	8, 380	382.	.138	₹.	3. 39
12220 (15900	₹.	a. 200	372.	. 139	ð.	4.000	850.	290	₽.	2. 28
15888 (2000	₹.	8.000	8.	8. 888	0.	8.888	335.	.213	8.	2.38
29.996 (30202	0.	8.000	1099.	. 950	₹.	2. 200	2517.	1.783	٤.	₹. 88
32020 (50000	2,	3, 200	0.	0. 888	₹.	ર. રાશક	939.	1.433	₹.	8. 20
52222	100000	0.	2. 200	2.	3. 200	٥.	8.208	169.	.159	ð.	2. 22
132229	569968	₹.	3.000	0.	d. 200	∂.	0.000	₽.	8. 380	₹.	0.00
200000	******	٥.	3. 300	0.	1. 228	₽.	3. 230	2.	3. 200	2.	₹. ∂∂
ON-ITEMII	E. Total	д.	8. 988	:854,	1.227	ð.	8.000	5189.	4.142	₹.	2.30
****** (5888	<i>2.</i>	3. 399	e.	8. 888	ð.	8.028	397.	.120	2.	2, 22
9882	18888	8.	8.888	382.	. 138	Ø.	2. 300	352.	.138	3.	35.5
12200	:5000	2.	0. 220	372.	.139	∂.	2.232	1277.	. +53	₹.	2. 20
15000 (٥.	8.888	839.	. 425	8.	2. 222	3298.	.797	₹.	3.80
58669	38888	₹.	8. 203	3723.	3. 217	3.	2. 228	7544.	5, 236	₽.	2.20
30000		3.	3. 200	2130.	4.134	₹.	9.200	5013.	7.3:4	₹.	3.38
50000	122200	2.	8. 200	2,	. 203	∂.	2. 888	4522.	4.781	3.	8. 22
	200000	3.	2. 200	г.	0.000	₹.	895.5	628.	1.851	ð.	2.20
220000	******	₹.	0. 200	8.	2. 208	6.	-, 223	193.	. 653	2.	2. 23
LL RETURN		ð.	3. 200	7448.	3. 854	6.	388	24868.		۲,	2. 38





Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12 EXPANDED EARNED INCOME CREDIT Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS DNLY

1110015 01 000	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	INCOME	TAXABLE INCOME		
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(S MIL)	(\$ MIL)	(\$ MIL)
******* (5000	325	46.3	10.3	10.3	-46.2	-46.2	0.0	71.3	71.3	0.0
5000 (10000	228	51.9	41.5	38.5	363.3	363.3	0.0	243.4	243.4	0.0
10000 (15000	158	46.8	41.1	35. 3	559.2	559.2	0.0	379.8	379.8	0.0
15000 (20000	118	31.5	30.2	30.2	591.5	591.5	0.0	441.0	441.0	0.0
20000 (30000	200	50.0	49.4	49.4	1201.6	1201.6	0.0	918.6	918.6	0.0
30000 (50000	245	62.0	62.0	62.0	2218.5	2218.5	0.0	1846.4	1846.4	0.0
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	1000.4	1000.4	0.0
100000 (200000	129	3.1	3.1	3.1	335.9	335.9	0.0	284.4	284.4	0.0
500000 (*******	129 115	.7	.7	.7	150.3	150.3	0.0	122.9	122.9	0.0
TOTALS	1699	314.2	260.3	251.5	6 586. 5	150.3 6 586. 5	0.0	5308.2	5308.2	0.0
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	HINIM	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PI_AN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(000°S)	(000°S)		(\$ MIL)	(\$ MIL)		(\$ MIL)	(\$ MIL)
******* (5000	4.5	4.5	2.7	3.1		1.875	0.000	0.000	. 055	. 055
5000 (10000	2.9	2.9	7.9		3.817	8. 375		0.000	0.000	0,000
10000 (15000	17.8	17.8	0.0	5.7		6.286	0.000	0.000	0.000	0.000
15000 (20000	16.3	16.3	0.0	0.0		.318		0.000	0.000	0.09
20000 (30000	30. 0	30.0	0.0	.0		. 007		0.000	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	0.000	0.000	0.000	0.000	.200	. 200
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000		0.000	9, 465	9, 465
100000 (200000	3.0	3.0	0.0	0.0		0.000	0.000	0.000	8.725	8.725
200000 (******	.6	.6	0.0	0.0		.024	0.000	0.000	17.737	
TOTALS	140.2	140.2	10.6	19.8	4.895	16. 886	0.000	0.000	36.182	36.188
	TAX	(POSITIVE	PORTION	α	JTLAYS (NEE	ATIVE PORT	(NOI)	TAX (N	NET OF OUTL	AYS)
INCOME CLASS	PLAN	_	Y CHA			LAN Y			PLAN Y	CHANGE
(DOLLARS)	(\$ MIE) (\$ N1	(L) (\$ H	IIL) (\$	MIL) (4	MILI	(\$ MIL)	(S MIL)	(\$ MIL)	(\$ M1L)
+++++++ (5000	5.			0.0	-1.0	-1.9	8	5.2	4.4	8
5000 (10000	13.			6	-3.0	-7.0	-4.0	10.6	6. 1	-4.6
10000 (15000	31.			-3.0	0.0	-3.2	-3.2	31.2	24.9	-6.2
15000 (20000	48.			3	0.0	0.0	0.0	48. 2	47.8	~.3
20000 (30000	109.			0.0	0.0	0	0	109.3	109.3	(
30000 (50000	267.			0.0	0.0	0.0	0.0	267.4	267.4	0.0
50000 (100000	193.			0.0	0.0	0.0	0.0	193.2	193.2	0.0
100000 (200000	77.			0.0	0.0	0.0	0.0	77.1	77.1	0.0
200000 (******	56.			0	0.0	0.0	0.0	56.0	56.0	(
TOTALS	802.	2 798	1 2 -	-3.9	-4.0	-12.1	-8.1	798.2	786. €	-12.0



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

	PRESENTLY RETURNS	TAXABLE SADE	PRESENTLY RETURN		RETURNS	WITH A CHAN	IABILITY		NS WHICH ED THEIR		
11/2015 21 444	NONTAXABLE		TAXABLE		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION		
INCOME CLASS	NUXBER OF	AMGUNT OF TAX	NUMBER OF	AMOUNT CF TAX	NUMBER OS	AMOUNT OF TAX	NUMBER OF	RMCUNT SE TAX	NUMPER OF	AMOUNT OF	
	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	SERERDEC	RETURNS	INCREASE	RETURNS	CHANGE	
(DGL_ARS)	(UNITS)	(LIK 8)	(LNITS)	(5 HIL)	(UNITS)	(\$ MIL)	(EN178)	(\$ 7[1])		(5 *i_)	
****** (5003	8.	2. 200	г.	2, 222	52.	312	ž.	ð. 888	ð	2. 229	
5888 (18888	2.	2.223	₹.	3. 320	1626.	396	2.	8. 208	₹.	2. 22	
18388 (15388	2232.	-1.520	ð.	3. 323	5560.	-2, 588	0.	2.000	2.	2. 28	
:5382 : 38898	₹.	3. 323	3.	9. 200	339.	815	ž.	8. 200	2.	3, 38	
20222 (30020	2.	2. 223	2.	ð. 20ð	2.	3. 700	à.	ð. 293	a.	2.22	
32266 (23299	ζ,	9. 239	e.	3.000	8.	3. 308	2,	8.088	2.	2.22	
52228 (1822 28	3.	2.223	3.	2.008	8.	3. 303	3.	2. 283	٠.	8. 20	
122228 / 200008	a.	3. 220	3.	8.208	3.	0. 200	8.	5. 200	٥.	2.20	
222208 (******	3.	2.380	0.	8. 220	0.	3.000	2.	2. 200	2.	2. 22	
TEMIZE, Total	2232.	-1.620	3.	3. 200	7677.	-3.628	8.	8.888	ð.	8.88	
H E 44 44 + 4	ð.	3. 208	ð.	2. 200	3842.	839	ð.	3. 202	₹.	č. 28	
5022 (10000	3019.	-1.919	8.	0.000	:2208.	-3.564	₹.	2. 230	ξ,	35.8	
12020 (15000	3512.	-2,515	₹.	3. 209	5530.	-3.547	ð.	a. aea	∂.	2. 22	
5666) 86651	3.	8.200	2.	2.288	1291.	303	₹.	9. 383	₹.	5.38	
22228 (30202	č.	2.200	0.	9. 999	30.	227	2.	2.229	2.	2.22	
38888 (58808	2.	2. 202	e.	3. 380	0.	8.888	8.	895.5	.5	2. 22	
52220 (122 20	₹.	2.000	€.	2. 200	∂.	2.990	2.	2. 200	₹.	2, 22	
188988 (288999	₹.	8.288	₹.	2. 200	₹.	3.000	\$.	2. 202	₹.	35.55	
385958 +++++	e.	3. 202	8.	8. 203	54.	-, 224	.5	2. 220	2.	2. 22	
Ch-ITEMIZE, Total	2529.	-4,433	3.	8, 288	27155.	-6.382	₹.	3.323	3.	2.22	
****** (5228 ·	٥.	2. 200	ð.	3.023	3294.	348	3.	2. 228	ē.	2. 22	
5003 / 10000	3818.	-1.918	2.	2.200	::334.	-4,553	ð.	2, 230	₹.	3.28	
12002 15000	E742.	-4,135	₹.	0. 200	11190.	-6. 235	∂.	3. 223	2.	2, 22	
:5000 (20000	₹.	2.200	∂.	8.238	:63∂.	~.3:8	₹.	5. 228	₹.	8. 20	
36665 (36666	3.	2.200	ð.	3. 228	30.	307	2.	2.222	₹.	2. 32	
32666 (50666	.5	8. 808	€.	0.000	9.	8. 288	₹.	8, 238	₹.	25.23	
53299 (122922	₹.	3. 223	2.	8.888	5.	2. 238	ð.	5. 838	2.	2. 28	
100000 / 200000	٤.	2.200	∂.	8. 829	ø.	3. 320	0.	2.222	₹.	2.08	
220200 (******	ð.	3. 200	3.	3.209	54,	224	2.	8. 220	2.	2. 22	
ALL RETURNS, Total	3761.	-6. 253	٥.	0.203	27832.	-11, 391	₹.	3.200	2.	2.20	

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: EXPANDED INCOME

1988 Levels of Income

Data for: FEDERAL FILERS ONLY

110000 01 000	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	NCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE 6	REGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)					
******* (5000	325	46.3	10.3	10.3	-46.2	-46.2	0.0	71.3	71.3	0.0
5000 (10000	228	51.9	38.5	38.5	363.3	3 63. 3	0.0	243.4	243.4	0.0
10000 (15000	158	46.8	35. 3	35.3	559.2	559.2	0.0	379.8	379.8	0.0
15000 (20000	118	31.5	30.2	30.2	591.5	591.5	0.0	441.0	441.0	0.0
20000 (30000	200	50.0	49.4	49.4	1201.6	1201.6	0.0	918.6	918.6	0.0
30000 (50000	245	62.0	62.0	62.0	2218.5	2218.5	0.0	1846.4	1846.4	0.0
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	1000.4	1000.4	0.0
100000 (200000	129	3.1	3. 1	3.1		335.9		284.4	284.4	0.0
200000 (******	115	.7	.7	.7	150.3	150.3	0.0	122.9		0.0
TOTALS	1699	314.2	251.5	251.5		6586.5	0.0	5308.2		0.0
	ITENIZED	RETURNS	returns Wi	TH OUTLAY	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS	DI ONE V	OF AND V	OL ONL V	OF CALL V	O 011 V	DI ONI V	CI ON V	O AL V	OL ONL V	OL ON . V
(DOLLARS)	PLAN X (000°S)	PLAN Y (000°S)	PLAN X (000°S)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
(DOLLHRS)	(000-3)	1000-57	(000-3)	(000-5)	(> HIL)	(a MTF)	(a HTC)	(\$ 1416)	(> HTF)	(a wir)
******* (5000	4.5	4.5	3.1	3.1	1.875	1.875	0.000	0.000	. 055	. 055
5000 (10000	2.9	2.9	10.9	10.9	8.376	8.376	0.000	0.000	0.000	0.000
10000 (15000	17.8	17.8	5.7	5.7	6.286	6.286	0.000	0.000	0.000	0.000
15000 (20000	16.3	16.3	0.0	0.0	.318	.318	0.000	0.000	0.000	0,000
20000 (30000	30.0	30.0	.0	.0	.007	. 107	0.000	0.000	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	0.000	0.000	0.000	0.000	. 200	. 200
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000		9.464
100000 (200000	3.0	3.0	0.0	0.0		0.000	0,000	0.000		8.714
200000 (*******	.6	.6	0.0	0.0		.024	0.000	0.000		17.72
TOTALS	140.2	140.2	19.8	19.8	16.886	16. 886	0.000	0.000		36. 157
	TAX	(POSITIVE	PORTION)	0	UTLAYS (NEE	SATIVE PORT	(ION)	TAX (ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	A U.HO	NGE PI	LAN X F	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL						(S MIL)	(S HIL)	(S MIL)	(S MIL)
******* (5000	6.	2 6	.2	0.0	-1.9	-1.9	0.0	4.4	4, 4	0.0
5000 (10000	13.		. 1	.1	-7.0	-7.0	0.0	6. 1	6. 1	- 1
10000 (15000	28.	2 28	.5	.3	-3.2	-3.2	0.0	24.9	25.2	
15000 (20000	47.	8 48	.0	.1	0.0	0.0	0.0	47.8	48.0	. 1
20000 (30000	109.			.0	0	0	0.0	109.3	109.3	. (
30000 (50000	267.			.6	0.0	0.0	0.0	267.4	268.0	. 6
50000 (100000	193.			.2	0.0	0.0	0.0	193.2	193. 4	. 6
				-						

100000 (200000

200000 (******

TOTALS

77.1

56.0

798.3

77.1

56.0

799.6

.0

.0

1.4

0.0

-12.1

0.0

77.1

56.0

785.2

0.0

0.0

0.0

0.0

0.0

-12.1

77.1

56.0

787.6

.0

.0

1.4



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan N: CONFERENCE BILL

PROVISIONS #1 - 12

Income Classifier: EXPANDED INCOME

Plar Y: CONFERENCE PROVISION #13

Data for: ALL RETURNS

REPEAL POLITICAL CONTRIBUTION CREDIT

	PRESENTLY RETURNS		PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY		49 %-10- 55 THEIR
	NENTAX		TAXA		TAX DE	EREASES	TAX IN	CAEASES		DEDUCTION
SYSOME CTARE	MUTBER	AMOUNT	NUMBER	AMBUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	UMOLNE CS
	IF	OF TRX	25	OF TOX	OF.	DF TAX	EF	OF TOX	CF	Tay
	SETURNS	CECREASE	BETURNS	INCREASE	RETURNS	DECREASE	RETURNS			
(DCL_ARS)	HELOANS (UNITS)	(\$ YIL)	RELUANS (EXITS)	(\$ MIL)	(ENITS)	UEUXEHBE (# MIL)	(UNITS)	INCRESSE (\$ MIL)	RETURNS (LNITS)	CHANGE .s MIL/
\ a						(# Mill)	19.41.37		(4.76; 4/	- 7 - 4 1
******* (5822	3,	2, 222	₹.	3, 200	3.	2.200	۶.	2.222	ð.	3. 228
5303 (13800	۲.	8.000	3.	699.5	₹.	0.300	ð.	3.222	٥.	2.012
:2222 (:5202	a.	2, 288	3.	3, 200	ð.	3, 200	2489.	.287	2.	2, 232
15022 1 28223	٤.	8. 200	2.	8. 888	₹.	2.000	4961.	.125	2.	2.202
19226 (29029	a.	3. 203	8.	3.308	€.	3. 388	577.	.310	۶.	2. 222
38200 (50200	2.	0. 300	٥.	2, 220	9.	2. 300	5542.	. 475	٥.	8.822
52220 (100022	2.	2. 200	٤.	8. 228	ð.	2.200	2789.	. 239	.5	a. 222
180888 (288888	ð.	5.222	8.	0.000	a.	899.5	475.	. 835	3,	8. 200
355558 (******	0.	3, 299	2.	8. 288	2.	8. 322	148.	. 218	2.	2, 129
ITEMIZE. Total	2.	886.5	e.	895.6	e.	856.6	16974.	.989	2.	0.000
******* (5222	2.	3, 200	ē.	3. 200	2.	8. 228	₹.	2. 295	8.	2. 232
5228 (18228	3.	9.569	₫.	3. 229	₽.	3.200	823.	. 462	₹.	3.203
19999 (15999	₹.	3. 300	∂.	5. 200	ð.	2. 222	3292.	.136	5.	8. 282
12988 (58888	₽.	3.000	ð.	8. 222	3.	9.599	528.	6:6.	3,	8.000
30000	₹.	8.558	3.	3. 222	3.	a. 300	352.	. 215	3.	2, 239
30000 (50000	₹.	3. 332	3.	8.888	9.	9.399	3473.	. 287	8.	2.200
53693 (196858	₹.	2.200	9.	ð. 202	∂.	3. 202	32.	. 201	₹.	2, 232
122025 1 220000	₹.	8.888	∂.	8.828	8.	8.888	∂.	355.5	г.	₹.382
202000 (******	₹.	5, 520	8.	ર. સ્ક્રેસ	٥.	2. 220	3.	2, 222	.,	2, 272
NEN-ITEMIZE, Total	2.	8.898	9.	9. 999	3.	8.288	64 35.	.371	ĉ.	2.222
••••••• (E222	٥.	2. 200	۶.	3. 220	2.	2. 200	2.	2.220	3.	2.282
5888 (18888	٥.	556.5	0.	8. 888	à.	2.200	322.	. 262	3,	3.200
.2222 (:5222	2.	3. 388	ð.	2. 228	٤.	2.220	E781.	, 293	2,	2, 203
15220 (20220	2.	0.000	3.	656.5	ð.	858.5	5481.	. 135	٥.	2.222
20220 (32220	ð.	2. 200	ð.	2. 230	ð.	2. 200	337.	. 226	h 10-4	2, 222
38888 (58888	₹.	806.6	₹.	2. 888	8.	3. 220	3020.	. 552	2.	2,742
50020 (120000	ð.	3. 222	2.	3. 200	ð.	2. 988	1351.	. 2-2	2.	2, 282
198898 (202088	2.	3. 20%	ð.	8. 888	0.	3.228	475.	. 235	2.	2.228
200000 (******	۵.	2. 200	a.	885.5	ð.	2. 228	142.	. 818	2.	3, 222
PLL RETURNS, Total	8.	9. 229	ð.	8. 888	8.	3.200	25429.	1, 368	2.	222.5

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THOOME OF DOO	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	NCOME	TAX	CABLE INCOM	E
INCOME CLASS	SAMPLE	AGGRESATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
5000	325	46.3	10.3	14.5	-46.2	-45.2	0.0	71.3	88.5	17.1
5000 (10000	228	51.9	38.5	35.5	363.3	363. 3	0.0	243.4	227.5	-15.8
10000 (15000	158	46.8	35.3	31.1	559.2	559.2	0.0	379.8	338.1	-41.6
15000 (20000	118	31.5	30.2	28.7	591.5	591.5	0.0	441.0	407.5	-33, 5
20000 (30000	200	50.0	49.4	47.6	1201.6	1201.6	0.0	918.6	819.9	-98.7
30000 (50000	245	62.0	62.0	62.0	2218.5	2218.5	0.0	1846.4	1706.7	-139.7
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	1000.4	947.4	-53.0
100000 (200000	129	3. 1	3.1	3. 1	335.9	335.9	0.0	284.4	280.0	-4.4
200000 (******	115	.7	.7	.7		150.3	0.0	122.9	121.5	-1.4
TOTALS	1699	314.2	251.5	245. 1		6586.5		5308.2		-371.0
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIMU	M TAX	ALTERNATIV	Æ MINTAX
INCOME CLASS	C1 AN V	OL ON 14	CH AND Y	OLONI V	~ All Y	OL ON 1/	D1 011 V	DI AN V	OL ONL Y	DL ONL V
(70) (000)	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(00015)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(S MIL)
5000	4.5	4.5	3. 1	3.1	1.875	1.875	0.000	0.000	. 055	.071
5000 (10000	2.9	2.9	10. 9	11.8		8.375		0.000	0.000	0.000
10000 (15000	17.8	17.8	5.7	9.9	6.286	6.286	0.000	0.000	0.000	0.000
15000 (20000	16.3	16.3	0.0	.3	.318	.318	0.000	0.000	0.000	0.000
20000 (30000	30.0	30.0	.0	.0	.007	. 007	0.000	0.000	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	0.000	0.000	0.000	0.000	. 200	. 349
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	9.464	10.212
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000		0.000	8.714	9.549
200000 (******	.6	.6	0.0	0.0	.024	. 024	0.000	0.000	17.724	18.032
TOTALS	140.2	140.2	19.8	25.2	16.886	16.886	0.000	0.000	36. 157	38, 213
	TAX	(POSITIVE	E PORTION)	0	UTLAYS (NEE	ATIVE POR	(ION)	TAX (NET OF OUTL	LAYS)
INCOME CLASS	PLAN	Y PLO	Y CH	INGE PI	LAN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(S MIL				MIL) (S		-			
******** (5000	6.	2	7.2	1.0	-1.9	-1.9	0.0	4.4	5.3	1.0
5000 (10000	13.			1	-7.0	-7.8	8	6.1	5.3	9
10000 (15000	28.			1.6	-3.2	-4.9	-1.7	25.2	32.0	-3.3
15000 (20000	48.			4.7	0.0	0	0	48.0	43.3	-4.7
20000 (30000	109.			6.8	0	0	0.0	109.3	92.5	-16.8
30000 (50000	268.			2.5	0.0	0.0	0.0	268.0	235.5	-32.5
50000 (100000	193.			6.6	0.0	0.0	0.0	193.4	176.9	-16.6
	77.			1.0	0.0	0.0	0.0	77.1	76.2	-1.0
100000 (200000										
100000 (200000 200000)	56.			3	0.0	0.0	0.0	56.0	55.8	-, 3



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR "CONTANA

Plan X: CONFERENCE SILL

PROVISIONE #1 - 13

Plan Y: CONFERENCE PROVISION #14

MUDIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1988 Levels of Income

PRESENTLY TAXABLE PRESENTLY NONTAXABLE RETURNS WITH A CHANGE IN TAX LIABILITY PETUR\8 #104 RETURNS MADE J-448E3 T-E13 RETURNS MADE NONTAXABLE TAX INCREASES TYPE OF CEDICATION TAXABLE TAX DECRESSES INCOME CLASS NUMBER AMOUNT OF AMOUNT NUMBER AMOUNT NUMBER NUMBER RMOUNT NUMBER AMOUNT Q.F DF TAX OF TAX 25 OF TAX ⊒F SF TAX OF TAX JF RETURNS DECREASE RETURNS INCREASE BEDREASE RETURNS RETURNS INCREASE RETURNS CHANGE (UNITS) (DCLLARS) (UNITS) (\$ MIL) (UNITS) (\$ MIL) (ENITS) (\$ MIL) (\$ MIL) (UNITS) (\$ MIL) ******* (5000 3. 220 38. a. 3. 2. 220 -. 232 572. . 233 6. 230 5020 (10220 555.5 ð. 8.000 527. -, 259 8.208 0. ₹. 3. 895.5 12002 (15200 3423. -1.000 3. 338 9256. .275 ð. -1.465 4734. ĉ. 2. 223 1553. -.573 8533. . 553 15288 (22288 a. 222 -2.586 6397. è. 3.322 -10.557 2696. 32288 1442. -, 496 ð. 2. **26832**. . 133 555.5 2. . 253 3. 3.300 42752. -24.424 32200 / 50000 2319. 2. 2. 0.000 6.363 0. 2.263 8. 988 2. 222 . 031 2. E2208 (120200 3. 19285. -15.128 153. 1279. -1.226 327. 188828 (288888 0. 300 ð. 8. 888 . 262 2. 228 222000 (****** г. 2. 203 а. 8, 888 247. -. 276 40. .014 2. 3, 203 ITEMIZE. Total 898.6 1.621 128798. -56.722 5423. -2.**068** 17936. 2.028 ******* (5200 1415. -. 247 5576. . 357 3536. -, 249 11533. 1. 133 2. 2, 200 2.857 5000 (10000 -. 895 22597. -3.487 18280. 3824. a. 9. 966 ₹. 3. 302 16275. 1.348 2. 3. 220 3796. 17298 (15328 744. -.280 ð. -3.489 2. 222 13432. 20000 3. 808 .341 15888 / 8. 3. 838 ð. -2.376 1739. ٦. 3.230 30000 / 30000 347. -. 281 €. 3. 220 17253. -5.562 2652. .311 3. 2, 222 38888 (58888 3. 200 a. aaa 15715. -6.517 . 194 ₹. ₹. 1003. д. 8.222 50000 1 100000 -. 522 . 835 0. 200 ð. 850.6 623. :31. ∂. д. 2. 222 8.000 3. 200 ₹. 3. 208 ₹. ð. 8. 888 100000 (200000 ð. 2. 222 2. 2.222 3. 222228 (****** ∂. 2. 8.838 3. 2, 332 9. 202 3. 2.223 WEN-ITEMIZE, Total .357 91411. -25.819 44950. 5529. -1.385 5576. 6. 83: a. 2.00 -. 347 1. 231 2. 237 ******* 5228 1415. 5576. .357 3574. -. 279 12303. 2. 22.22 5999 (19989 3824. -, 896 ₹. a. 200 23203. -3.546 12860. 2.332 12220 (15028 4171. -1.280 a. aaa 27532. -4.374 13530. 1.515 2. 222 1553. 15888 | 28888 -.573 a. 22025. -5.561 3136. . 394 ₹. ₹. 8.288 22228 (32200 -. 577 ð. 44055. ودود ش 2. 1739. 3. 220 -17.220 5348, 2.200 ð. 3328. 9. 998 56476. -32.941 - 2. 38888 (58888 8. 8.888 . 437 8. 332 2. 200 d. 2.200 19888. -15.519 2. E2223 (:20008 344. . 255 ð. 5. 555 -1,225 927. 22222 / 220248 3. 380 8. 200 1229. . 363 555.5 ٥. . 214

RLL RETURNS, Total 11951. -3.372

23/32/22 (*******

3. 200

. 357

247.

280209.

3.

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2. 208

7.652

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2. 222

8. 200

46.

-.275

-82,541 82886.

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

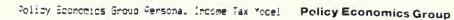
PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Data for: FEDERAL FILERS ONLY 1988 Levels of Income

	NUMBER OF	F RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	NCOME	TA	ABLE INCOM	Ε
INCOME CLASS	SAMPLE	ASSRESATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
5000	325	46.3	14.5	10.4	-46.2	-46.2	0.0	88.5	24.3	-64.2
5000 (10000	228	51.9	35.5	33.5	363.3	363.3	0.0	227.6	94.5	-133.1
10000 (15000	158	46.8	31.1	30.9	559.2	559.2	0.0	338.1	194.1	-144.1
15000 (20000	118	31.5	28.7	28.3	591.5	591.5	0.0	407.5	296.4	-111.1
20000 (30000	200	50.0	47.6	47.5	1201.6	1201.6	0.0	819.9	627.5	-192.4
30000 (50000	245	62.0	62.0	62.0	2218.5	2218.5	0.0	1706.7	1456.3	-250.5
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	347.4	866.2	-81.2
100000 (200000	129	3.1	3. 1	3.1	335.9	335.9	0.0	280.0	268. 4	-11.7
200000 (#####	115	.7	.7	.7	150.3	150.3	0.0	121.5	119.2	-2.4
TOTALS	1699	314.2	245.1	238. 4	6586.5	6586.5	0.0	4937.2	3946.7	-990.5
	ITEMIZED	RETURNS	RETURNS WI	ITH OUTLAY	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(00015)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIE)
· 5000	4.5	4.5	3.1	3. 1	1.875	1.875	0.000	0.000	.071	. 082
5000 (10000	2.9		11.8	11.8		8.376	0.000	0.000	0.000	0,000
10000 (15000	17.8	13.2	9.9	9.9	6.286	6.286	0.000	0.000	0.000	0.000
15000 (20000	16.3		.3	. 4	. 318	. 318	0.000	0.000	0.000	0,000
20000 (30000	30.0		.0	.0		.007	0.000	0.000	0.000	0.000
30000 (50000	45.2		0.0	0.0		0.000	0.000	0.000	. 349	.351
50000 (100000	19.9	19.3	0.0	0.0	0.000	0.000	0.000	0.000	10.212	10.279
100000 \ 200000	3.0	3.0	0.0	0.0		0.000	0.000	0.000	9.549	9, 563
200000 (++++++	.6		0.0			. 024	0.000	0.000	18.032	18.038
TOTALS	140.2		25.2			16.886	0,000	0.000	38.213	38. 313
	TA	X (POSITIVE	E PORTION)	Ot	UTLAYS (NEE	SATIVE PORT	(ION)	TAX (KET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAI	N Y CH	NGE PI	LAN X F	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MI							(\$ MIL)	(\$ M1L)	(\$ MIL)
5000	7.	.2	5. 6	5	-1.9	-1.9	0.0	5.3	4.8	5
5000 (10000	13.	.0 10).9	-2.1	-7.8	-8.2	-, 4	5.3	2.7	-2.6
10000 (15000	26.	.8 2.	3.8	-3.0	-4.9	-5.0	2	22.0	18.8	-3.2
15000 (20000	43	.3 44	0.6	-2.7	0	0	0	43.3	40.6	-2.7
20000 (30000	92.	.5 8	3.2	-4.3	0	0	0.0	92.5	88.2	-4,3
30000 (50000	235			-5.6	0.0	0.0	0.0	235.5	229.9	-5.6
	176		5.5	-, 4	0.0	0.0	0.0	176.9	176.5	-, 4
50000 (100000							0.0	76.2	76.1	0
50000 (100000 100000 (200000	76.	.2 7	5. 1	0	0.0	0.0	0.0	(O+C	10.1	
			5. 1 5. 8	0	0.0	0.0	0.0	55. 8	55.8	.0





DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE SILL

PROVISIONS #1 - 14

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #15

Data for: ALL RETURNS

INCREASED STANDARD DEDUCTION

			Y TAXABLE IS MADE	PRESENTLY RETURN	NONTAXABLE S MODE	RETURNS	WITH A CHAN	GE IN TAX L	YTTLERI		NS WHICH ED THEIR
: NCO	ME CLASS		XABLE	TAXA		TAX DE	CREASES	TAX IN	ICREASEB		DEDUCTION
		NUMBER OF RETURNS	AMGUNT OF TAX DECREASE	NUMBER GF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMCUNT OF TAX INCREPSE		AMOUNT OF TAX CHANGE
	i_ARS) 	(CYITS)	(\$ #IL)	(ETINU)	(\$ 月1上)	(UNITS)	(\$ MIL)	(ENITS)	(\$ MIL)	(57/1_3)	(\$ MIL)
++++++	(5022	3.	e. 200	ð.	2.220	ð.	8. 220	ð.	3.000	2.	3. 222
5823		₹.	9. 338	ų.	8. 888	8.	8.288	₹.	3.888	£.	8. 200 8. 200
12022		ð.	8. 388	8.	8. 888	4532.	232	3.	2. 828	4532.	-, 232
15888		ě.	2. 303	8.	3. 388	6600.	-1.050	₹.	2. 848	6898.	-1.850
25555		ð.	3. 388	3.	9, 200	6959.	597	₹.	2. 388	6959.	557
39999		ø.	2. 388	0.	9. 488	6475.	812	ð.	3.388	5475.	8.3
52238		2.	8. 888	3.	8. 888	589.	115	₹.	3.000	599.	115
180083		0.	3, 398	ð.	8. 288	34.	-, 023	ð.	ð. 888	34,	~, 833
	(*************************************	8.	0. 308	ð.	8.88	₹.	a. 888	7.			J. 226
	Total	2.	3. 300	ð.	8. 328			7.		ð.	
senice.	:Utai	e.	0. 888	6.	v. 000	25449.	-2.830	1.	. 888	25451.	-2.832
******		4115.	103	0.	8. 888	13754.	538	a.	3. 209	2.	e. 386
5888		2051.	125	ð.	8. 388	37910.	-2.564	∂.	8.000	∂.	2.22
19999		2 86.	015	9.	ર. રજે	24146.	-2. 368	2.	ð. ðð ð	8.	3. 301
15000		320.	025	8.	9. 238	15221.	-1.683	9.	8.028	∂.	0.700
28888	(35868	ð.	a. 388	. 9.	8, 888	:9558.	-3. 685	8.	3. 323	2.	2, 23,
30800	50000	9.	8. 200	8.	8.888	16724.	-4.802	0.	3. 300	2.	3.088
52000	(:22022	2.	0.000	Ø.	0. 298	734.	300	∂.	3. 338	₹.	2. 226
100000	280660	ð.	8.888	9.	8. 688	8.	3.999	8.	8.228	٤.	8. 222
200000	<********	9.	0.200	0.	8. 898	3.	2.020	ð,	8.888	ê.	3. 227
VCN-ITEMI	ZE. Total	6692.	-, 278	0.	8.000	138186.	-16.534	2.	3.208	₹.	J. 222
(< 5888	4115.	103	a.	a. 8a8	13754.	532	3.	2. 298	2.	2.200
5888	(19989	2051.	126	ð.	3. 208	37910.	-2.564	ð.	8. 288	٥.	3.288
15659	15020	226.	316	a.	8. 200	29738.	-3.301	٥.		4592.	
15200		320.	025	8.	3. 200	22321.	-2.733	٥.	3. 202	5688.	
20200		2.	2. 200	3.	8. 888	25517.	-4, 283	ð.	2.220	5359.	
38888		₹.	8. 888	8.	3. 200	23199.	-5.514	2.	3. 398	6475.	8:2
	(100000	ð.	8. 202	ð.	3. 328	1383.	416	ð.	0.000	589.	-, 115
	(500050	3.	8.888	8.	8. 888	34.	823	શ.	8.888	34.	823
	(*******	₹.	806.5	0.	2. 388	8.	2. 200	7.	. 202	8.	3. 300
		6692.	278	₹.	3. 300	153556.	-19.364	7.	. 332	25451.	-2,838



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16 RATE CHANGES AND SURTAX Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1988 Levels of Income

RAT	E CHANGES AND	SURTAX				1988 Lev	els of inc	ome		
INCOME CLASS		F RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TA	(ABLE INCOM	E
INCOME CONS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN: Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000'5)	(000°S)	(S NIL)	(\$ MIL)				
******* (50	000 325	46.3	10.4	10.5	-46.2	-46.2	0.0	24.3	24.3	0.0
5000 (100	228	51.9	33.5	35.6	363.3	363.3	0.0	94.5	94.5	0.0
10000 (150	000 158	46.8	30.9	32.3	559.2	559.2	0.0	194.1	194.1	0.0
15000 (200	000 118	31.5	28.3	28.7	591.5	591.5	0.0	296.4	296.4	0.0
20000 (300	000 200	50.0	47.6	48.2	1201.6	1201.6	0.0	627.5	627.5	0.0
30000 (500	245	62.0	62.0	62.0	2218.5	2218.5	0.0	1456.3	1456.3	0.0
50000 (1000	000 181	22.1	22.1	22.1	1212.5	1212.5	0.0	866.2	866.2	0.0
100000 (2000	000 129	3.1	3.1	3.1	335.9	335.9	0.0	268.4	268.4	0.0
200000 (####	115	.7	.7	.7	150.3	150.3	0.0	119.2	119.2	0.0
TOTALS	1699	314.2	238. 4	243.0	6586.5	6586.5	0.0	3946.7	3946.7	0.0
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS		21 AN V	D/ 61/ V	C1 A11 11	21 AN Y	OL ON . V	OL ON . Y	OL AND V	A AN V	OL ONL V
(DOLLARS)	PLAN X (000°S)	PLAN Y (000° S)	PLAN X (000°S)	(000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ M1L)	PLAN Y (\$ MIL)
	XXX 4.5		3. 1	3. 1	1.875	1.875	0.000	0.000		1.114
5000 (100	2.9	2.9	11.8	11.8	8.376	8. 376	0.000	0.000	0.000	0.000
10000 (150	000 13.2	13.2	9.9	8.7	6.286	6.286	0.000	0.000	0,000	0.000
15000 (200	9.5	9.5	.4	.3	. 318	. 318	0.000	0.000	0.000	0.000
20000 (300	23.0	23.0	.0	.0	. 007	.007	0.000	0.000	0.000	0.000
30000 (500	38.8	38.8	0.0	0.0	0.000	0,000	0.000	0.000	.351	1, 140
50000 (100	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	10.279	13.093
100000 (2000	3.0	3.0	0.0	0.0	0,000	0.000	0,000	0.000	9.563	15.023
200000 (####	.6			0.0	.024	. 024	0.000	0.000	18.038	25.026
TOTALS	114.7			24.0	16.8 86	16.886	0.000	0.000		55. 396
		X (POSITIVE	PORTION1	O.	JTLAYS (NEE	SATIVE POR	TION)	TAX (I	NET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLA	A CHO	NGE PL	AN X F	XLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)		L) (\$ M					(\$ MIL)			(\$ MIL)
******* (5	000 6	5.6	5. 4		-1.9				4.6	
5000 (10	000 10).9 13	3. 8	2.9	-8.2	-8.1	. 1	2.7	5.7	3.0
10000 (15	23	3.8 2	7.2	3.4	-5.0	-5.0	.1	18.8	22.2	3.5
15000 (20	000 40	0.6 43	3.0	2.4	0	0	.0	40.6	43.0	2.4
13000 / 20		1 2 0/	0.9	2.6	0	0	0.0	88.2	90.9	2.6
20000 (30	000 88	3.2	7. J							
					0.0	0.0	0.0	229.9	211.5	-18.4
20000 (30	000 229	9.9 21:	1.5 -1	8.4			0.0	229.9 176.5	211.5 152.2	
20000 (30 30000 (50	000 229 000 176	9. 9 21: 5. 5 15:	1.5 -1 2.2 -2	8. 4 4. 2	0.0	0.0				-24.2
20000 (30 30000 (50 50000 (100	000 229 000 176 000 76	9.9 21: 5.5 156 5.1 64	1.5 -1 2.2 -2 4.1 -1	8. 4 4. 2 2. 0	0.0 0.0 0.0	0.0	0.0	176.5	152.2	-18.4 -24.2 -12.0 -7.6



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 15 Plan Y: CONFERENCE PROVISION #16

Data for: ALL RETURNS

RATE CHANGES AND SURTAX

			Y TAXABLE S MADE	PRESENTLY RETURN		RETURNS	WITH A CHAN	BE IN TAX L	IABILITY	FETUR! DHANGS	68 A-104 ED THEIR
7.400	we close	NENTA		TAXA		TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DEDUCTION
i Nic.	YE CLASS	NUMBER	AMBUNT OF TAX	NUMBER OF	SMOUNT CF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMCUNT OF TAX	NLMBER OF	AMBUNT OF
90)	LLARS)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ #IL)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (LINITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	CHANGE (\$ MIL)
******	(5023	2.	J. 208	ø.	8. 200	41.	635	667.	. 056	∂.	2.229
5220		3.	8.200	3.	8. 388	₹.	9. 300	6∂7.	. 936	ð.	8. 220
10000	(15000	0.	3. 800	1188.	.145	8.	3. 208	5895.	. 423	2.	2. 324
15000	(38889	0.	0.000	8.	8. 388	2.	398	6635.	1.826	₽.	8.88
56666	(39698	₹.	9. 300	537.	.811	2134.	481	19500.	3. 156	∂.	2. 20
30000	(52888	8.	3.300	0.	3.208	26 35 9.	-11.128	12547	1.304	₹.	
52 999	100000	0.	9. 200	₹.	8. 788	19470.	-22, 854	1.	. 000	8.	3. 200
199969	< 569666	8.	9.399	ð.	8. 200	2070.	-11.893	8.	3.800	∂.	2.08
233656	(#######	ð.	2. 200	0.	3.308	311.	-7.590	9.	0.200	2.	2. 22
TEMIZE.	Total	₹.	8. 888	1725.	. 156	49388.	-54.598	45 8 51.	5. 881	2.	è. 22
******	(E328	2.	2.000	163.	. 208	9.	202	9801.	. 378	ø.	ø. 22
5888	(10000	8.	8.200	2117.	. 386	0.	3. 300	36950.	2.575	8.	2. 22
19658	(15200	8.	3. 2 08	286.	. 318	134.	223	28050.	3. 879	2.	ð. 22
15900	(20000	0.	0.290	320.	. 831	6432.	422	15589.	1.819	₹.	3.28
20000	(32266	0.	e. 200	3.	2. 298	9815.	-2, 468	15703.	2,488	2.	2, 22
30000	58888	₽.	8. 888	8.	9. 399	15676.	-8.840	6554.	.386	₹.	8.30
50000	(126656	0.	e. 688	8.	3. 2 23	1192.	-1.353	₹.	2.280	2.	2. 22
192999	(385959	8.	8. 888	0.	9. 200	34.	133	₹.	8. 200	0.	8.20
226556	(******	ð.	ð. 200	0.	9. 209	2.	3.200	ð.	8.222	2.	ē. 28
ON-ITEMI	ZE. Total	₹.	3, 388	2806.	. 435	34183.	-13,212	113646.	18,952	₹.	3. 33
******	(5 888	ð.	a. 000	153.	. 288	42.	537	19468.	. 425	₹.	2, 20
5220	1 12200	∂.	8.888	2117.	. 386	8.	8. 208	37556.	3.015	ð.	0.00
19299	(। ५७२४	ð.	2.200	1394.	. 155	134.	003	33145.	3.493	₹.	2. 22
15888		ð.	8.000	320.	. 831	5434.	423	22223.	2.545	ð.	8.20
20200		.ه	3.289	537.	. 311	11949.	-2. 348	36202.	5.5S4	₹.	2, 23
38888		3.	3. 308	8.	8. 308	42665.	-19, 968	19131.	1.512	∂.	2.22
50000		0.	2. 200	3.	2, 300	19662.	-24.215	1.	. 220	٤.	8. 23
	(200000	3.	8.888	٥.	8.000	2104.	-12.025	۶.	8. 888	٥.	8.38
	********	0.	0. 228	ð.	2. 228	311.	-7.590	ð.	2. 200	٥.	a. 32
	NS. Total	2.	8.800		. 591	83271.	-67.802	158697.	16. 953	3.	2.23



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REDECT CODITAL RAINS EXCLUSION.

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1988 Levels of Income

REPEAL	CAPITAL GAI	ns exclusi	ON			1988 Le	vels of Inc	come		
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TA	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
5000	325	46.3	10.5	10.5	-46.2	-45.4	. 8	24.3	24.4	.1
5000 (10000	228	51.9	35.6	35.6	363.3	363.5	.2	94.5	94.6	.1
10000 (15000	158	46.8	32.3	32.3	559.2	562.1	2.9	194.1	196.3	2.2
15000 (20000	118	31.5	28.7	28.7	591.5	593.3	1.9	296.4	297.7	1.3
20000 (30000	200	50.0	48.2	48.7	1201.6	1214.8	13.2	627.5	641.3	13.9
30000 (50000	245	62.0	62.0	62.0	2218.5	2246.8	28.3	1456.3	1484.7	28.5
50000 (100000	181	22.1	22.1	20.8	1212.5	1231.2	18.7	866.2	881.4	15.2
100000 (200000	129	3.1	3.1	3.0	335.9	366.4		268.4	301.6	33.2
200000 (******	115	.7	.7	.6	150.3	197.9		119.2	165.7	46.5
TOTALS	1699	314.2	243.0	242.2	6586.5	6730.6		3946.7	4087.7	141.0
	ITEMIZED	RETURNS	returns hi	TH OUTLAY	EARNED INC	OME CRED.	MINIM	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000'5)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(S MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
5000	4.5	4.5	3.1	3.1	1.875	1.875	0.000	0.000	1.114	. 729
5000 (10000	2.9	2.9	11.8	11.8	8.376	8.376	0.000	0,000	0.000	0.000
10000 (15000	13.2	13.2	8.7	8.7	6.286	6.271	0.000	0.000	0.000	0.000
15000 (20000	9.5	9.5	.3	.3	.318	. 317	0.000	0.000	0.000	0.000
20000 (30000	23.0	23.0	.0	.0	.007	.007	0.000	0.000	0.000	0,000
30000 (50000	38.8	38.8	0.0	0.0	0.000	0.000	0.000	0.000	1.140	. 829
50000 (100000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	13.093	3. 183
100000 (200000	3.0	2.9	0.0	0.0	0.000	0.000	0.000	0.000	15.023	4,025
200000 (******	.6	.6	0.0	.0	.024	.001		0.000		5.733
TOTALS	114.7	114.6	24.0	24.0	16.886	16. 847		0,000	55.3%	15. 498
	TAX	(POSITIVE	PORTION	α	ITLAYS (NEE	SATIVE POR	TION)	TAX (VET OF OUTL	AYS)
INCOME CLASS	PLAN	Y PLAN	Y CHA	NGE PI	AN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL						(S MIL)	(S MIL)	(\$ MIL)	(\$ MIL)
······ (5000	6.			-, 4	-1.9	-1.9	0.0	4.6	4.2	-, 4
5000 (10000	13.		3.9	.0	-8.1	-8.1	0.0	5. 7	5.7	.0
10000 (15000	27.	2 27		.3	-5.0	-5.0	0.0	22.2	22.6	.3
15000 (20000	43.	0 43	3.2	.2	0	0	.0	43.0	43.2	٤.
20000 (30000	90.	9 92	2.9	2.0	0	0	0.0	90.9	92.9	2.0
30000 (50000	211.	5 216	5. 1	4.6	0.0	0.0	0.0	211.5	216.1	4.6
50000 (100000	152.	2 146	.5 -	5.8	0.0	0.0	0.0	152.2	146.5	-5.8
100000 (200000	64.			4	0.0	0.0	0.0	64.1	63.7	-, 4
200000 (*******	48.			5.5	0.0	0	0	48.2	42.7	-5.5





DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 16

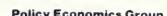
Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

		PRESENTL'	Y TAXABLE	PRESENTLY :		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR!	NS WHICH
	_	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
INCOME CLASS (DOLLARS)	5 -	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NU#BER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (% MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ YIL)	NUMBER OF RETURNS (LINITS)	AMOUNT CA TAX CHANGE (\$ YIL)
****** (50		ó.	018	3.	8. 338	5.	318	334.	. 301	9.	2. 200
5808 (100		3.	3.008	ð.	3. 222	3.	3.300	0.	3. 388	0.	8.386
10000 (150		8.	8. 200	9.	9. 333	ð.	0. 200	1188.	. 941	2.	2. 230
15000 (200		0.	8.008	0.	0.000	0.	0.008	2782.	.130	8.	9.58
56556 (389		a.	8. 888	559.	. 209	8.	0.000	7099.	1.590	8.	2. 20
30000 (500		ø.	0.000	₹.	3.888	1896.	132	5596.	1.563	è.	2.33
52658 (1569	86	0.	a. 200	0.	8. 398	1269.	618	2376.	1.248	ð.	8. 20
188888 (2888	88	8.	9.800	0.	0.000	1207.	-2.354	834.	3.115	85.	85
229999 (*****	t t	1.	190	ð.	0. 888	282.	-3. 939	213.	1.636	₽.	એ. સ્ ર
TEMIZE, Tot.	al	7.	-, 118	559.	. 889	4460.	-7.053	28422.	9.485	85.	05
****** (50	00	д.	3. 388	8.	ð. 228	29.	339	1.	. 208	₹.	2. 20
5800 (180	343	8.	3. 388	0.	0.000	0.	0. 020	778.	. 314	₹.	8.38
18898 (158	20	e.	3. 208	8.	8. 888	8.	3. 330	4221.	.398	2.	2. 22
15033 (200	98	0.	3. 200	8.	8.888	8.	0.200	36.	. 209	3.	8.80
22658 (300	98	0.	9. 309	8.	8. 200	1003.	885	2325.	. 441	€.	8. 80
30000 (500	88	€.	8. 208	9.	8. 888	75.	201	3746.	3.187	8.	3. 38
50000 (1000		1290.	-7.465	v.	9. 200	:379.	-7.685	790.	1.131	2.	2.20
:00000 (2000		31.	588	8.	8. 220	52.	-1.353	34.	. 156	٥.	3. 30
222222 (*****		13.	849	0.	8. 888	70.	-2, 214	ð.	3. 888	2.	8. 28
GN-ITEMIZE, Tot		1333.	-8.922	0.	8. 208	2609.	-12.538	11982.	5.317	₹.	0.00
****** (5 ?	88	5.	018	ē.	8. 888	26.	357	335.	. 881	ð.	ð. <i>2</i> 0
5888 (188		ð.	8.000	8.	8.000	8.	9. 200	779.	.214	٥.	2.32
12220 (150		8.	ð. 220	9.	3. 208	٧.	8.000	5409.	,349	2.	2. 28
15000 (200		0.	9. 000	0.	8.888	8.	0.000	2868.	.199	8.	8.88
20000 (300		8.	9. 228	559.	. 209	1903.	285	9425.	2.131	3.	2. 22
30000 (500		а.	0.000	Ø.	3. 888	1971.	132	9343.	4,750	₹.	3.38
50000 (1200		1290.	-7.465	8.	a. 200	2448.	-8.215	3166.	2.439	e.	8.8
102000 (2020		31.	508	∂.	8.888	1259.	-3.787	368.	3.283	SS.	-, 25
200000 (*****		14.	-, 948	8.	8. 808	152.	-7.154	213.	1.636	3,	2. 24
LL RETURNS, Tot	91	1340.	-9.839	559.	. 289	7269.	-19.651	32405.	14.908	35.	5



TAXABLE INCOME

Policy Economics Group Personal Income Tax Model Policy Economics Group

FEDERAL TAX LIABILITY FOR MONTANA

TAXABLE RETURNS

Plan X: CONFERENCE BILL

PROVISIONS \$1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

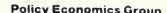
NUMBER OF RETURNS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

ADJUSTED GROSS INCOME

ENCOME OF DOC	NUMBER U	- RETURNS	THANBLE	HETUKNO	HUJUST	בט אמטט	INCURE	I HX	HULE INCUM	t
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE			CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	325	46.3	10.5	10.5	-45.4	-45.4	0.0	24.4	24.4	0.0
5000 (10000	228	51.9	35.6	35.6	363.5	363.5	0.0	34.5	94.5	0.0
10000 (15000	158	46.8	32.3	32.3	562.1	562.1		196.3	196.3	0.0
15000 (20000	118	31.5	28.7	28.7	593.3	593.3	0.0	297.7		0.0
20000 (30000	200	50.0	48.7		1214.8	1214.8		641.3		0.0
30000 (50000	245	62.0	62.0	62.0	2246.8	2246.8	0.0		1484.7	0.0
50000 (100000	181	22.1	20.8				0.0			0.0
100000 (200000	129	3. 1	3.0				0.0		301.6	
500000 (******	115	.7	. 6	.6	197.9					
TOTALS	1699	314.2	242.2	242.2	6730.6		0.0			
INCOME CLASS	TIENTZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	HINIM	M TAX	ALTERNATIV	E MINTAX
INCOME OCNO	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)										
******** (5000	4.5	4.5	3.1	3. 1	1.875	1.875	0.000	0.000	. 729	4.553
5000 (10000	2.9	2.9	11.8	11.8	8.376	8.376	0.000	0.000	0.000	0,000
10000 (15000	13.2	13. 2	8.7	8.7	6.271	6.271	0.000	0.000	0.000	0.000
15000 (20000	9.5	9.5	7	7	.317	.317	0.000	0.000	0.000	0.000
20000 (30000	23.0	23.0	.0	.0	.007	.007	0.000	0.000		0.000
30000 (50000	38.8	38. 8 19. 3 2. 9	0.0	.0	0.000	0.000	0.000	0.000	. 829	3, 180
50000 (100000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000		4.214
100000 (200000	2.3	2.9	0.0	0.0	0.000	0.000	0.000	0,000	4.025	5,026
200000 (******	. 6	.6	.0	.0	. 001	.001	0.000	0.000	6.733	9.465
TOTALS	114.6	114.6	24.0	24.0	16.847		0.000	0.000	15. 498	26, 438
	TO	v (0001711)	- 000TION		utlays (Nee	PATTUE DOD	TION)	TOV (A	ובד הב חווד	avei
INCOME CLASS		X (M02111A	E PURITURI		UTCHTS THE	AHITYE PUR	11007			
(DOLLARS)					LANX F MIL) (1				PLAN Y (\$ MIL)	
******* (5000	6	. 1	9.9	3. 8	-1.9	-1.9	0.0	4.2	8.0	3.8
5000 (10000	13	.9 1	3.9	0.0	-8.1	-8.1	0.0	5.7	5.7	0.0
10000 (15000			7.6	0.0	-5.0	-5.0	0.0	22.6	22.6	0.0
15000 (20000			3.2	0.0	0	0	0.0	43.2	43.2	0.0
			2.9	0.0	0	0	0.0	92.9	92.9	0.0
20000 (30000							0.0	216.1	218.5	2.4
20000 (30000 30000 (50000	216	. 1 21	8.5	2.4	0.0	0.0				
	216 146		8.5 7.5	1.0	0.0	0.0	0.0	146.5	147.5	1.0
30000 (50000	146	.5 14								1.0
30000 (50000 50000 (100000	146 63	3.7 6	7.5	1.0	0.0	0.0	0.0	146.5	147.5	



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

	INCOME CLASS	PRESENTLY RETURNS		PRESENTLY RETURN		RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	RETUR BAPAG	S WAICH D 1481R
rues.	- CLASS	NONTAX		TAXA		TAX DE	CREASES	TAX IN	CREASES	TYPE SE	DEBFOLLSY
iNLL	LAE CLASS	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	V_#5E3	AMBUNT OF
(00)	LLARS)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETUR NS (UNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (LETINU)	INCREASE (# MIL)	RETURNS (UNITS)	CHRAGE (\$ MIL)
******	5000	₹.	8. 300	6.	. 007	₽.	0.000	47.	2.690	ð.	2. 200
2688	(10000	3.	a. 02 0	8.	3.200	0.	3. 398	8.	0.000	ð.	8.886
19900		₹.	8. 200	0.	9. 990	0.	0.000	ð.	9. 333	e.	2.20
15888		2.	9. 998	₹.	8. 300	8.	3.363	2.	8. 888	2.	0.28
59068		8.	0. 208	0.	9. 998	0.	9. 888	ð.	8.888	ð.	0. 20
38888		8.	8. 888	8.	8. 888	8.	8. 388	272.	2.349	ð.	8.30
58888		3.	0.000	0.	0. 200	9.	0.000	1354.	1.217	2.	2. 22
100000		8.	0. 200	0.	8. 888	0.	3. 368	819.	1.002	5.	9.88
	(*************************************	8.	9. 200	0.	9. 208	0.	2. 200	279.	2.662	9.	9. 38
TEMIZE.	Total	0.	8. 800	6.	. 007	8.	8. 888	2781.	9.728	8.	8.88
		ð.	a. 200	a.	. 200	8.	3. 220	21.	1.133	ð.	2. 200
5888		9.	8.888	∂.	8. 368	0.	9.000	₹.	8.888	8.	3. 28
10000		₽.	0.000	ð.	8. 898	0.	8. 888	₹.	4. 200	∂.	8.22
15969		₽.	0.000	ð.	8.888	8.	0. 200	ð.	8. 488	∂.	65.5
39908		0.	9. 999	8.	8. 888	₹.	8. 339	8.	1. 220	₹.	5. 59
38488		0.	3. 888	0.	8. 888	8.	8. 200	39.	. 203	ê.	3.30
58288		a.	8. 200	8.	8. 808	8.	0. 229	112.	. 813	ð.	2. 22
199999		8.	8. 988	8.	0. 200	ð.	9.222	₹.	2.200	€.	8.28
	(*******	8.	a. 2 2 8	1.	. 214	0.	0. 220	2,	. 878	ð.	2.22
(GN-ITEM)	IZE. Total	₹.	8.888	1.	. 814	ð.	0. 280	171.	1.22%	∂.	8.28
	5998	₽.	9. 238	5.	. 207	∂.	ð. 888	58.	3.324	г.	3. 33
5888	(18888	₹.	9. 200	₹.	8. 800	ð.	8.880	₹.	9. 200	ð.	25.5
18988		۵.	3. 300	8.	8. 308	₹.	9. 200	0.	8.888	ð.	2.28
:5000		2.	8. 800	8.	3.000	0.	0.000	a.	0. 228	5.	2.08
55608		2.	0. 208	8.	8. 200	₹.	3. 288	2.	8.000	3.	3. 22
30000		8.	8.888	8.	8. 200	€.	0.200	311.	2.352	ð.	8.08
50000		2.	8. 300	9.	8. 888	8.	0.200	1474.	1. 231	۷.	3.38
199900		٥.	8.288	2.	9. 229	8.	0.000	819.	1.802	a.	8.80
	(*************************************	ð.	9. 988	1.	. 814	0.	3. 388	281.	2. 733	ð.	2.28
ALL RETUR	RNS, Total	0.	0.000	7.	.021	8.	0.200	2953.	18. 348	2.	0.00



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	E
INCOME CLASS			PLAN X	PLAN Y	PLAN X	PLAN Y		PLAN X		
(DOLLARS)		AGGREGATE (000°S)	(000°S)	(000°S)		(\$ MIL)	CHANGE (\$ MIL)		(\$ MIL)	CHANGE (\$ MIL)
******* (5000	325	46.3	10.5	10.5	-45.4	-45.4	0.0		24.3	1
5000 (10000	228	51.9	35.6	35.6	363.5	363.5	0.0	94.6	94.6	0.0
10000 (15000	158	46.8	32.3	32.3	562.1	562.1				.1
15000 (20000	118	31.5	28.7	28.7	593.3	593.3				
20000 (30000	500	50.0	48.7	48.7	1214.8	1214.8				
30000 (50000	245	62.0	62.0	62.0	2246.8		0.0			3.4
50000 (100000	181	22.1	20.8	20.8	1231.2		0.0		882.7	1.3
		3. 1	3.0	3. 0			0.0		302.5	1.0
200000 (******	115	.7					0.0		168. 3	
TOTALS		314.2	242.2			6730.6				
	ITENIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIM	JM TAX	ALTERNATIV	E MINTAX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(000°S)						(\$ MIL)	(\$ MIL)
******* (5000	4.5		3. 1	3. 1	1.875	1.875	0.000	0.000	4. 553	4.560
5000 (10000	2.9	2.9	11.8	11.8	8.376	8.376	0.000	0.000	0.000	0.000
10000 (15000	13.2	13.2	8.7	8.7				0.000	0.000	0.000
15000 (20000	9.5	9.5	.3	.3	. 317	. 317	0.000	0.000	0.000	0.000
20000 (30000	23.0			.0	.007	. 007	0.000	0.000	0.000	0.000
30000 (50000	38.8	38.8	0.0		0.000	0.000	0.000	0.000	3.180	3.177
50000 (100000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	4.214	4.206
100000 (200000	2.9	2.9	0.0		0.000	0.000	0.000	0.000	5.026	5.008
200000 (******	.6	.6	.0	.0	.001	. 001			3, 465	
TOTALS										
	TAX	X (POSITIVE	E PORTION)	00.	JTLAYS (NEE	SATIVE POR	TION)	TAX (N	KET OF OUTL	AYS)
INCOME CLASS	PLAN	V 01.04	N Y CH	wcc n	AN X F	M CM V	CHANGE	PLAN X	DI ANI V	CHANGE
(DOLLARS)	(\$ MIL							(\$ MIL)		
******* (5000	9.	.9	3. 9	0	-1.9	-1.9	0.0	8.0	8.0	0
5000 (10000	13.	.9 13	3. 9	0.0	-8.1	-8.1	0.0	5. 7	5. 7	0.0
10000 (15000	27.	.6 2	7.6	.0	-5.0	-5.0	.0	22.6	22.6	.0
15000 (20000	43.	.2 4	3. 3	.1	0	0	.0	43.2	43.3	.1
20000 (30000	92.	.9 9.	3.0	.1	0	0	0.0	92.9	93.0	.1
30000 (50000	218.	.5 219	3.2	.7	0.0	0.0	0.0	218.5	219.2	.7
50000 (100000	147.		7.9	. 4	0.0	0.0	0.0	147.5	147.9	. 4
100000 (200000	64.		5.0	.3	0.0	0.0	0.0	64.7	65.0	.3
100000 / 500000										
200000 (######	45.		5.0	.7	0	0	0.0	45. 4	46.0	.7



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

PEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			HATOURE HOS	CO : MC 11 10	CHANTIMOCE			1500 0070	is of Incom	`		
				Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHANG	SE IN TAX L	IRRILITY	RETURI SHANSI	NS WHICH
			NONTA	XABLE	TAXA	BLE	TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DEBUCTION
INCL		CLASS	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER CF RETURNS	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX INCREASE	NUMBER GF	AMOUNT OF
(00	-	ARS)	(LNITS)	(\$ AIL)	(ETIKU)	INGREMSE	(UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	(\$-MIL)	RETURNS (UNITS)	CHANGE (# MIL)
	ţ.	5288	ø.	2. 399	а.	8. 338	41.	021	ð.	a. 20e	ð.	a. 2 2
5000		12200	8.	8. 888	0.	0.000	0.	8. 398	8.	8.000	ð.	3.28
12699		:5000	3.	9. 338	8.	8. 200	a.	0. 200	5925.	. 209	2.	2. 22
15000		59999	a.	0. 888	8.	0.000	8.	899.6	5499.	.:22	ð.	2. 32
20000		30000	0.	8.000	0.	8. 200	3.	3. 200	18655.	.128	₽.	2. 29
39999		50000	ð.	8. 888	8.	0. 899	€.	3. 888	31136.	.573	ð.	3.8
52228		190900	ð.	0. 200	0.	0. 200	ð.	3. 398	17512.	.350	₹.	8. 20
120000		388888	8.	8. 200	<i>4.</i>	0.000	а.	3. 328	1995.	. 292	8.	8.8
566668			ð.	3.080	a.	9. 220	8.	8. 888	509.	.654	3.	6.8
EMIZE,		Total	ð.	8. 288.	3.	0. 222	41.	821	81433.	2,229	₹.	8.8
: ::::	,	5000	8.	a. 220	ð.	a. 300	а.	2. 009	ð.	a. 888	۶.	2.30
5000		18699	9.	8. 888	9.	8.888	3.	3. 808	0.	3. 388	3.	3.30
12838		15888	0.	0. 0 00	8.	8. 888	€.	0.000	8.	3. 200	ð.	2. 2
15000		20000	a.	2. 338	8.	8. 300	8.	8.888	8.	8.888	₹.	8.8
29998		38888	8.	9. 200	8.	3. 200		3. 229		3. 203	₽.	3.8
							Ø.		2.			
38988		50000	0.	8.208	ð.	9. 200	0.	2.200	8.	8.868	ે.	3.2
50000		199999	0.	8. 200	0.	0.000	0.	9. 200	e.	2. 220	2.	3. 21
196699		585688	0.	3. 388	8.	3. 200	0.	9.300	8.	8.200	8.	3.3
		******	0.	9. 889	2.	0. 888	2.	0.000	∂.	8.888	2.	2. 31
IN-ITEMI	ΙZΞ	. Total	ð.	3.888	9.	8. 888	9.	8. 298	∂.	ે. રેજે	٥.	8.8
	<	5000	∂.	0.200	€.	3. 300	41.	021	ð.	0. 200	8.	2.2
5000	<	19888	3.	3. 888	9.	8. 308	0.	3. 888	8.	3. 200	₹.	3.3
12000	(15888	∂.	8.009	2.	3. 222	0.	3. 208	5025.	. 209	8.	2.3
15000	<	50999	ð.	3. 200	0.	8.888	8.	0.200	6499.	.122	₹.	8.8
26.008		30000	д.	8.000	8.	8. 200	0.	a. 200	18655.	.120	2.	3. 8
30000		50000	8.	3. 200	a.	0. 200	3.	9. 300	31138.	.673	δ.	3.8
52200		100000	8.	888.6	2.	8. 000	3.	8. 288	17510.	.368	8.	a. a
: 30000		200200	8.	9. 999	ð.	8.200	ð.	8.208	1995.	. 292	8.	8.8
		******	2.	8. 388	2.	3. 360	3.	8. 288	509.	. 654	3.	2.3
		. Total	8.	8.808	ð.	3. 999	41.	821	81433.	2,229	8.	3.3





FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL ALL PROPOSALS Data for: FEDERAL FILERS ONLY 1988 Levels of Income

PAGE PING	roomes					1700 CE	AET2 OL TUC	· Vinc		
THOOME OF OCC	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TA	CABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
5000	325	46.3					45.1			-30.3
5000 (10000	228	51.9	40.8	35.6	351.3	363.5	12.2	234.4	94.6	-139.8
10000 (15000	158		37.1	32.3	529.1	562.1	33.0	351.9	196.5	-155.5
15000 (20000	118	31.5	29.4	28.7	549.1	593.3	44.2	407.9	298.5	-109.3
20000 (30000		50.0	43.1	48.7	1174.5	1214.8	40.3	863.1	642.2	-220.8
30000 (50000	245	62.0	59.8	62.0	2152.7	2246.8	94.0			-260.
50000 (100000	181	22.1	22.1	20.8	1146.9	1231.2	84.3	932.5		-49.8
100000 (200000	129	3. 1	3.1	3.0	323.1	366.4	43.2	273.3	302.5	29.8
200000 (******	115	.7	.7	.6	143.2		54.7			53.7
TOTALS	129 115 1699	314.2	245.0	242.2	6279.5	6730.6	451.0	4981.0	4097.8	-883.
	ITEMIZED	RETURNS	returns wi	TH OUTLAY	EARNED INC	ONE CRED.	MINIM	M TAX	ALTERNATIV	E MINTAX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ M]L)	(\$ MIL)
5000	4.5	4.5					0.000		.114	
5000 (10000	2.9	2.9		11.8					0.000	0.000
10000 (15000	19.8	13.2	1.3			6.271	0.000	0.000	0.660	0.000
15000 (20000	15.8	9.5	0.0			.317		0.000		0.000
20000 (30000	34.5	23.0	0.0			.007	0.000	0.000	0.000	0.00
30000 (50000	52.0	38.8	0.0	0.0						3.17
50000 (100000	19.9	19.3	0.0	0.0	0.000	0.000	0.000	0.000	11.016	4.20
	3.0					0.000		0.000	13. 393	5. 656
500000 (******	.6	.6	0.0	.0	.001	.001	0.000	0.000	20.423	9.37
TOTALS	153.0	114.6	11.8	24.0	5. 312	16.847	0.000	0.000	46.742	26, 327
	TAX	(POSITIVE	PORTION)	00.	TLAYS (NEE	SATIVE POR	TION)	TAX (NET OF GUTL	AYS)
INCOME CLASS	PLAN	X PLAN	Y CH	NGE PL	AN X P	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL	_) (\$ M]	(L) (\$ N	(IL) (\$	MIL) (4	HIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
5000					-1.0	-1.9	8	5	8.0	8.5
5000 (10000	12.		3.9		-3. 1	-8.1	-5.0	9.6	5. 7	-3.9
10000 (15000	27.		7.6	. 4	1	-5.0	-4.9	27.1	22.6	-4.5
15000 (20000	42.		3. 3	.5	0.0	0	0	42.8	43.3	•
20000 (30000	95.			-2.3	0.0	0	0	95.3	93.0	-2
30000 (50000	237.			18.6	0.0	0.0	0.0	237.7	219.2	-18.
50000 (100000	167.			19.2	0.0	0.0	0.0	167.1	147.9	-19.
100000 (200000	71.			-6.0	0.0	0.0	0.0	71.0	65.0	-6.
							^	E2 7	18 0	F 1
200000 (******** TOTALS	52. 707.			-6.6 1.5	0.0	0 -15.0	0 -10. 7	52.7 702.9	46.0 650.8	-6.6 -52.8



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROPOSALS Data for: ALL RETURNS
1988 Levels of Ircome

			Y TAXABLE IS MADE	PRESENTLY RETURN	NONTAXABLE S MADE	RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	RETURN CHANGE	
****		NONTA	XABLE	TAXA	BLE	TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
INCE	ME CLASS	NUMBER OF RETURNS	AMOUNT OF TAX DEDREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF PETURNS	AMBENT DA TAX BHANGE
(00	LLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(ETINU)	(\$ MIL)	(ENITS)	(5 *iL)
******	< 5000	ð.	e. 200	38.	3. 823	52.	-, 818	7 98.	6.216	ð.	2. 20
5208		0.	0.000	30.	3.000	1625.	828	5€7.	. 215	₹.	₹. 20
10000		2409.	-1.051	1188.	.247	4479.	-2.582	11531.	2.753	6674.	2.05
15888		864.	172	150.	. 131	2025.	213	11751.	3. 464	5742.	1.72
56666		8.	0.000	4867.	2,672	18595.	-5.446	15117.	6.791	11734.	-3.52
30000		8.	3. 200	2167.	3. 884	39845.	-23. 272	12170.	12.888	13562.	-4.97
58888		8.	8. 200	2.	. 991	14333.	-17.269	5519.	5.788	556.	87
120200	(266666	ð.	3. 0 99	ð.	8. 888	2166.	-7.768	823.	2.371	119.	. 22
568868	(*******	8.	8.888	0,	0. 200	324.	-5.986	265.	2, 272	₹.	3.20
TEMIZE,	Total	3273.	-1.222	8412.	9. 879	83446.	-63.366	58491.	42.485	39386.	-4.75
******	(5000	2465.	172	3853.	2.438	5508.	-1.004	3827.	3.279	5.	. 88
5900	(18888	5754.	-3. 377	549.	. 126	27994.	-6.615	19018.	3.522	₹.	3. 33
19969	15000	4181.	-3.363	526.	. 866	17865.	-6.320	7:87.	1.548	61.	.55.
15889		8.	3. 282	8.	8. 208	13472.	-3 . 6 06	2272.	. 823	458.	. 35
58368	_	8.	3.888	752.	. 693	12184.	-4.888	2324.	1.171	215.	82
30200		∂.	3. 200	8.	3. 888	8757.	-8. 969	1178.	.750	29 8 .	. 26
58888		1290.	-7.458	ð.	9. 999	1924.	-8.245	282.	. 559	€.	2.08
199066		31.	59 0	3.	8. 998	62.	592	8.	ર. સ્ટર	а.	2. 28
	(tittiti ZE, Total	13. 13734.	7 00 -16. 26 0	9. 5781.	3. 383	6 8. 87754.	-3. 095 -43. 253	6. 426 8 7.	.165 11.938	4. 1242.	, 84° , 46°
*****	< 5888	2 465.	-, 172	3891.	5 521	5550	_: 2:7	1 2 536.	3 405	4	3/2*
5000		5754.	-3.377	549.	5,521 ,126	5559. 2962 8.	-1.013 -7.435	19517.	9, 495 3, 534	څ. ئ	. કરક કરક . કરક
13000		6590.	-5.813	1614.	.312	22344.	-8.982	18718.	4, 483	6735.	2.878
15000		864.	172	150.	. 131	15498.	-3.818	14824.	4.286	7291.	2. 88
56659		8.	8. 888	5619.	3.365	32698.	-10.254	18841.	7.962	11948.	-3.54
30200		0.	0. 398	2167.	3. 884	48602.	-32.241	13348.	13.558	:3868.	-4, 58
50000		1298.	-7, 458	2.	196	16257.	-25.513	5801.	5.257	356.	27
102000		31.	590	9.	9. 999	2228.	-8.360	823.	2.371	113.	, 22
	(*******	13.	789	0.	0. 200	392.	-9. 888	271.	2.437	4.	. 84
	NS. Total	17007.	-17.482	14192.	13.262	17:200.	-105.519	101178.	54, 424	48429.	-4.28





Federal Tax Liability for Montana

1989 Levels of Income
1989 Tax Law







Plan X: CURRENT 1989 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1

REPEAL DIVIDEND EXCLUSION

Data for: FEDERAL FILERS ONLY 1989 Levels of Income

KEPEAL	DIAIDEND EX	CLUSIUN				1383 F60	vers of Inc	000		
THOOME OF VEG			TAXABLE							IE
INCOME CLASS			PLAN X							CHANGE
(DOLLARS)										
****** (5000	317	42.6	8.4	8.4	-54.0	-53.6	.4	43.7	49.8	.2
5000 (10000	227	53.3	40.0	40.0	332.3	332.7	.4	221.1	221.4	.3
10000 (15000	155	46.3	35.3	36.5	513.2	514.0	.8	334.7	335.5	.8
15000 (20000	118	31.2	28.6	28.6	532.5	534.1	1.6	402.6	404.2	1.6
20000 (30000	198	49.7	40.4	40.4		1163.8	1.2	851.4	852.6	1.2
30000 (50000							1.2			1.2
50000 (100000	197	26.4	26.4	26.4			1.5			
100000 (200000	129	3.2	3.2	3.2	326.1	326.5	.4	278.2	278.8	.4
200000 (******	121	.6	.6	.6	159.3	159.4	.1	130.2	130.3	.1
TOTALS	1699	316.1	249.2	249.2	6609.8	6617.5	7.6	5239.9	5247.2	7.3
			RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	HINIH	H TAX	ALTERNATIV	JE MINTAX
INCOME CLASS	PLAN X			PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)										
****** (5000	5.2 3.6 21.9	5.2	2.2	2.2	.790	.790	0.000	0.000	.128	.128
5000 (10000	3.6	3.6	7.3	7.3	3.608	3.608	0.000	0.000		
10000 (15000	21.3	21.9	1.5	1.5	.316	.299	0.000	0.000	.020	.020
15000 (20000	14.7	14.7	0.0	0.0	0.000			0.000		
20000 (30000	35.2	35.2	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	55.3	55.3	0.0	0.0	0.000	0.000	0.000	0.000	.368	.368
50000 (100000	23.5	23.5	0.0	0.0	0.000	0.000	0.000	0.000	9.331	
100000 (200000		3.0	0.0	0.0	.072	.072	0.000	0.000	21.431	21.399
200000 (*****	.6	.6			.005	.005	0.000	0.000	18.146	18.125
	163.0							0.000	49.423	
		(POSITIVE	PORTION)							
INCOME CLASS	PLAN	X PLAN	Y CHA				CHANGE			CHANGE
(DOLLARS)	(3 MIL			IL) (\$			(\$ HIL)			(\$ HIL)
****** (5000					8	8	0.0	3	3	.0
5000 (10000	11.		1.1	.0	-3.0	-3.0	0.0	8.0	8.0	.0
10000 (15000	25.		5.7	.1	1	1	.0	25.5	25.6	.1
15000 (20000	42.	5 48	2.8	.2	0.0	0.0	0.0	42.5	42.8	.2
20000 (30000	85.	0 85	5.3	.2	0.0	0.0	0.0	85.0	85.3	٥.
30000 (50000	242.	6 248	2.3	.3	0.0	0.0	0.0	242.6	242.9	.3
	186.		5.8	.5	0.0	0.0	0.0	186.3	186.8	.5
50000 (100000										
50000 (100000 100000 (2000 00	76.		5.9	.1	0.0	0.0	0.0	76.8	76.3	.1
		8 76			0.0	0.0	0.0	76.8 55.2	76.9 55.2	.1



DISTRIBUTION OF FEBERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR "CHICKE

Plan X: CURRENT 1989 JA

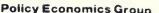
Income Classifier: EXPONDED INCOME

Plan Y: CONFERENCE BILL PROVISION * 1

REPERL DIVIDEND EXCLUSION

Data for: ALL RETURNS

		Y TAXABLE		NONTAXABLE	RETURNS	WITH A CHAN	GE IN TAX .	.193111TY	727121 0-9436	VS AHEER D THEER
INCOME CLASS	NONTA		TAXA		TAX DE	CREASES	TEX IN	CREASES		מסוניוני.
Income Colos	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMGUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREAS	NUMBER OF RETURNS	AYGUNT CF TAX CNGREASE	NUABER OF PETLINE	AXCUVT OF TAX DHANGE
(DCLLARS)	(ENITS)	(\$ MIL)	(GNITS)	(S MIL)	(UNITS)	(\$ M?_)	(UNITS)	(\$ Y.L)		1 M(L)
5000		2 222		2 222		2 202	7/ 7	313	,	1 101
5000 (10000	ð. ð.	8. 388 8. 388	2. 2.	3. 888 3. 888	ð. 2.	0. 200 3. 220	757. 3.	615. 596.5	2.	2.222
12000 (15000	ð.	8. 888	2.	3. 382	2.			. 285	3.	2. 183
15200 (20000	٥.	2. 322	ð.	3. 223	٤.	2.000 2.000	4987.	.011	ξ. 2.	2, 222
20000 (30000	8.	2.300	2.	2.200	г. 2.	2.228	8123. T284.	.132	2,	2. 232
	ð.	3. 220	è.	2. 208	₹.			. 253		
	-					2, 222	12557.		3.	2, 282 2, 232
50020 (100000	2.	8.228	ζ.	3. 288	2.	2.220	324	. 454	2.	
100000 (220000	ð. 2	2. 202	₹.	2. 200	3.	2. 230	1411.	.125	ē.	2. 220
388888 (*******	2.	8.228	ξ.	3.388	٤.	200	225.	.031	∂.	8.223
TEMIZE. Total	ζ,	2. 302	ζ.	3. 228	3.	227	42220.	1,271	2.	2, 101
(5228	٥.	3, 272	٥.	ð. 2 22	₹.	2.200	195.	. 202	3.	3.33
5232 (13686	5.	2. 220	₹.	2.283	₹.	9. 556	1672.	.821	2.	2, 333
18881 1 8888.	3.	5. 566	2.	5.308	3.	3.200	::::	555%	ù.	2,326
18353 (E8353	2.	3. 222	2.	3. 282	2.	3. 200	12.7.	. 232	2.	2
10002 T 10000	۶.	2.323	₹.	2.220	₹.	5.565	3275.	. 277	₹.	2.23
TINE FROM	٤.	2. 230	₽.	2. 223	2.	5. 588	1923.	. 243	3.	2, 22,
E2320 (182208	∂.	655.5	٥.	985.6	₹.	3. 200	179.	5:6.	3.	2.22
.22222 (222222.	2.	3.223	2.	3. 223	2.	2.002	3.	3.272	3.	2, 22,
######################################	₹.	8.228	٤.	2. 222	٤.	2.322	۲.	2.220	.5	2.7%
Compression Total	3.	3. 220	δ.	2. 232	₹.	9. 223	3554.	.138	д.	2.33
<u></u>	٥.	8.288	٤.	0. 222	ð.	2, 202	352.	.212		8.22
E223 ' :2228	2.	2. 202	٥.	3. 200	٥.	3. 230	1572.	.221	3	
. 8555 5565.	· .	8. 288	2.	5.520	٤.	5. 220	E232.	.885	₹.	3.33
.E222 E2000	3	2. 228	2.	2. 200	ð.	2.208	9345.	, 243	2,	3 33
55555 . 25596	٥.	2. 200	2.	2.220	₹.	3. 229	3358.	.2:2	2.	2.28
22.223 E22.56	2.	2. 208	ð.	8. 228	0.	2. 220	14458.	.295	2.	2.13
E6553 (. 55656	2.	2.222	2.	9. 565	2.	2.282	9419.	, 454	2.	2.33
11/6555 / E65605				0.220	∂.	2. 202	14.1.	.:25	2.	2, 22
	₹.	3. 238 3. 338	ð. 2.	8. 228	٥. ١	-, 242	225.		٤.	5.58
200202 +++++++		3.000								
AL RETURNS, Total	۲.	5. 380	8.	2. 202	₽.	202	57355.	1. +59	2,	3. 387





Plan X: CONFERENCE BILL

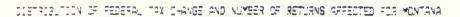
Income Classifier: EXPANDED INCOME

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2 Data for: FEDERAL FILERS ONLY

TAX ALL UNEMPLOYMENT COMP

INCOME CLASS	NUMBER OF	RETURNS							(ABLE INCOM	
	SAMPLE		PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000'S)	(00015)	(000'S)	(\$ HIL)	(\$ HIL)	(\$ HIL)	(\$ HIL)	(\$ HIL)	(\$ HIL
****** (5000									51.4	
5000 (10000	227	53.3	40.0	40.2	332.7	341.3		221.4		
10000 (15000	155	42.3	36.5	38.2	514.0	523.2	3.2	335.5	345.0	9
15000 (20000	118	31.2	28.6	28.6	534.1	543.9	9.8	404.2	414.4	10.
20000 (30000	198	43.7	40.4	40.4	1163.8	1163.9	.1	852.6	852.7	
30000 (50000	237	66.1	65.1	65.1	2274.1	2274.1	0.0	1838.0	1838.0	0.
50000 (100000	197	26.4	26.4	26.4	1366.5	1366.5	0.0	1136.8	1136.8	0.
100000 (200000			3.2							
200000 (******	121									
TOTALS	1639	316.1	249.2	251.2	6617.5	6648.3	30.8	5247.2	5273.3	26.
	ITEMIZED									
INCOME CLASS			DI ALL V							
(2011.000)	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000/5)	(000/5)	(000,2)	(000,2)	(* UTF)	(* MIL)	(\$ HIL)	(\$ HIL)	(* HIL)	(2 UTF)
******* (5000	5.2	5.2	2.2	2.2	.790	.786	0.000	0.000	.128	. 12
5000 (10000	3.6	3.6	7.3	7.3	3.608	3.370	0.000	0.000	0.000	0.00
10000 (15000	21.9	21.9	1.5	0.0	.299	.014	0.000	0.000	.020	.02
15000 (20000							0.000		0.000	
20000 (30000									0.000	
30000 (50000										
50000 (100000										
100000 (200000										
200000 (*****										
TOTALS	163.0	163.0	10.3	9.5	4.775	4.248	0.000	0.000	49.346	
INCOME CLASS	TAX	(POSITIVE	PORTION)	0(JTLAYS (NE(GATIVE PORT	TON)	TAX ()	HET OF OUTL	AYS)
INCOME CLASS			Y CHA							
(DOLLARS)	(\$ MIL									
****** (5000		5	.5	.0	8	8	.0	3	2	
5000 (10000	11.			.3	-3.0	-2.8	.2	8.0	8.6	
10000 (15000	25.			1.3	1	0.0	.1	25.6	27.0	1.
15000 { 20000	42.			1.4	0.0	0.0	0.0	42.8	44.2	1.
20000 (30000	85.			.0	0.0	0.0	0.0	85.3	35.3	
30000 (50000	242.			0.0	0.0	0.0	0.0	242.9	242.9	0.
50000 (100000	186.			0.0	0.0	0.0	0.0	186.8	186.8	0.
100000 { 200000	76.			0.0	0.0	0.0	0.0	76.9	76.9	0.
200000 (200000	55.				0.0	0.0	0.0	55.2	55.2	0.
TOTALS	727.			3.1	-3.9	-3.6	_	723.2	726.6	3.
TOTALS	/E/.	7 (3)	/· C	3.1	3. 7	-3.6	.3	/E3.E	/CD.D	٥.



Plan X: COMPERENCE BILL

PROVISION #1

Plan Y: CONFERENCE SILL PROVISION #2 TAX ALL UNEMPLOYMENT COMP

Data for: ALL RETURNS 1989 Levels of Income

Income Classifier: EXPGNOED INCOME

		Y TAXABLE S MADE	PRESENTLY RETURN		RETURNS	WITH A CHEM	GE IN TAX C	IABILITY		3 A-11-
	KONTA		TAXA		TAX DE	CREASES	TAX IN	J.129253		77, 101,
CHOOME CLASS	NUMBER OF	AHOUNT OF TAX	VLYBER IF	AMCUNT OF TAX	VUMBER OF	AMCIDIT OF TAX	NU.YBER GF	AMOUNT OF TAX	NLYSER JF	247_%T JE
:003?\$)	RETURNS	CECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE .\$ MIL)	TALLAWS TALLAWS	CECREASE (\$ MEL)	RETURNS (UNITS)	MUTEREE	RETLANS (LNETS)	1-242
******* (5200	2.	2. 228	2.	2.228	2.	3.223	2.	3. 222	3.	2. 222
5255 (12252	٧.	565.5	٥.	2.228	€.	8.220	1449.	.:53	2.	3.202
12229 (15223	∂ .	6.220	:387.	.722	2.	3. 200	E258.	:. 233	2.	3, 223
.5222 . 20222	₹.	3.338	₹.	3.202	ð.	3.222	3745.	1.113	3.	3. 202
E0002 / E0000	₹.	2.228	ð.	3. 228	2.	2, 388	∂.	8.838	2.	3, 232
53858 \ E3865	₹.	2.220	8.	3.220	∂.	3. 399	3.	3. 322	٤.	3.338
52222 1 182220	٥.	2. 229	2.	2. 222	₹.	8. 298	3.	8.888	2.	2, 202
22222 (222022	2.	895.6	₹.	8. 398	8.	3.800	٥.	3. 202	٤.	8.222
272222 (*******	ð.	3, 200	9.	3. 200	3.	3. 200	ð.	655.5	٥.	2. 222
TEMICE. Total	€.	2.283	1387.	. 722	3.	8.888	7351.	2.361	₹.	855.5
•••••• (E202	ð.	a. 200	:40.	. 318	٥.	ð. 22 2	529.	. 235	3.	2. 222
99981 1 9992	8.	25. 328	145.	. 835	∂.	2.888	4421.	. 375	٤.	2.788
.22285288	2.	2. 200	331.	. 225	3.	2. 202	2211.	. 325	3.	2, 222
15023 (2000	٥.	3. 222	.5	2. 888	٥.	3.200	2988.	.342	₹.	8,228
32268 32268	٥.	2. 398	ð.	2. 263	٠.5	2. 299	225.	.213	٤.	2, 723
32223 (52223	2.	5.222	3.	3. 292	8.	8.228	.5	3. 222	è.	2.84
E2228 (122220	2.	2, 220	ð.	3. 308	2.	555.5	٤.	5. 222	2.	2, 323
255555 255555	2.	995.6	٠,5	2, 228	a.	2. 202	٥.	3.222	г.	335.5
22/22/20 (*******	2.	2, 229	3.	3. 200	٥.	5. 222	2.	2, 322	2.	2, 222
MEN-ITEMICE, Total	ċ.	3.382	515.	. 878	.5	3. 288	3425.	1.234	٥.	8.226
******* 5389	2.	2. 220	140.	. 818	٤.	ક. <i>છ</i> ક	520.	. 235	٤.	2. 282
E228 : 18228	8.	595.6	: 45.	. 235	ð.	3. 303	5858.	,533	٥.	3.263
.0202 / .5020	₹.	2.200	1713.	.747	ē.	3. 330	-269.	1, 424	3.	2, 223
.5888 : 8888	٥.	3. 202	ð.	855.6	8.	8. 800	5833.	1.458	≥.	3.32
20000 (30000	2.	3. 228	ð.	855.5	٥.	0. 200	EES.	8:5.	₹.	1.188
55555) 6555E	٥.	2. 222	٤.	8.888	3.	886.5	ð.	3. 222	٥.	2, 302
E0828 1 1/20828	٥.	2, 202	2.	3. 200	₹.	2. 202	ð.	2.222	2.	2, 222
199995 (599959	2.	3. 220	ð.	8. 208	ð.	8. 229	2.	2. 222	ξ.	3.382
222323 (******	ð.	2. 220	ð.	2.200	2.	3. 200	2.	2. 220	2,	0.232
FLL RETURNS. Total	ð.	8.828	2002.	.792	8.	3. 828	16678.	3.455	٥.	2,282

YON., 16 FEB., 1987

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Plan X: CONFERENCE BILL PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3 REPEAL TWO-EARNER DEDUCTION Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1989 Levels of Income

THEOME OF OCC			TAXABLE							
INCOME CLASS			PLAN X		PLAN X				PLAN Y	
(DOLLARS)	(UNITS)	(00015)	(000°S)	(000°S)	(\$ MIL)	(\$ HIL)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(\$ HIL)
******* (5000 5000 (10000	317	42.6	8.5	8.5	-50.5	-49.8	.7	51.4	51.4	.0
5000 (10000	227	53.3	40.2	40.2	341.3	342.1	.8	226.1	225.8	.7
10000 (15000	155	42.9	38.2	38.2	523.2	525.0	1.8	345.0	346. 7	1.7
15000 (20000	118	31.2	28.6	28.6	543.9	545.1	1.1	414.4	415.5	1.1
20000 (30000	198	49.7	40.4	40.4	1163.9	1173.1	9.2	852.7	862.1	9.4
30000 (50000	237	66.1	65.1	65.1	2274.1	2305.2	31.1			31.3
50000 (100000			26.4				21.8		1158.6	21.9
100000 (200000			3.2						280.4	
200000 (******										
TOTALS						6717.5			5342.0	
			RETURNS WI						ALTERNATIV	
INCOME CLASS			DI AN V							
(DOLLARS)	(000'S)		PLAN X (000'S)							
****** (5000	5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.128	.128
5000 (10000	3.6	3.6	7.3	7.3	3.370	3.369	0.000	0.000	0.000	0.000
10000 (15000	21.9	21.9	0.0	7.3 0.0	.014	.014	0.000	0.000	.020	.021
15000 (20000	14.7	14.7	0.0	0.0				0.000	0.000	0.000
20000 (30000	35.2	35.2	0.0	0.0		0.000		0.000	0.000	0.000
	55.3	55.3	0.0	0.0		0.000			.368	
50000 (100000	23.5	23.5	0.0	0.0					9.307	
100000 (200000				0.0						21.321
200000 (*****							0.000			18.035
TOTALS	163.0	163.0	3.5	3.5			0.000			
	TAX	(POSITIVE	PORTION)	01	ITLAYS (NEG	SATIVE PORT	(ION)	TAX (N	ET OF OUTL	(276.
INCOME CLASS	PLAN	X PLAN	Y CHA	NGE PI	AN X	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ HIL) (\$ H]	(L) (\$ 19	IL) (\$	HIL) (S	MIL)	(\$ MIL)	(\$ MIL)	(\$ AIL)	(\$ MIL)
****** (5000	•			0.0	8	8	.0	2	2	.0
5000 (10000	11.		.4	.0	-2.8	-2.8	.0	8.6	8.6	.0
10000 (15000	27.		7.1	.1	0.0	0.0	0.0	27.0	27.1	.1
15000 (20000	44.		4.4	.2	0.0	0.0	0.0	44.2	44.4	
20000 (30000	85.			1.3	0.0	0.0	0.0	35.3	86.5	1.3
30000 (50000	242.	9 250	0.0	7.1	0.0	0.0	0.0	242.9	250.0	7.1
50000 (100000	186.	8 193	3.5	6.7	0.0	0.0	0.0	186.8	193.5	6.7
	77	0 77	7 5	e.	0.0	0.0	0.0	76.9	77.5	. 6
100000 (200000	76.	1 (1	7.5	.6	V. V	V. V	***	1013	1114	
	76. 55.		7.5 5.5	.3	0.0	0.0	0.0	55.2	55.5	.3



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PACVISIONS #1 1 3

Plan Y: CONFERENCE PROVISION #3 FEREAL TWO-ERANER DEDUCTION Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

	PRESENTU RETLAN	Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TOX L	JABILITY	75712: 3-643:	d which
	NONTA	-	TAXA		TAX DE	CAEPBES	TAX IN	CREASES		VEITEURE
INCOME CLASS	NUMBER OF RETURNS	AMCUNT OF TAX DECREASE	NUMBER GF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INDREASE	VUYEER OF RETURNS	9700 VT 63 73,4 0-44,55
100LA35)	(UNITS)	(\$ XIL)	(0)173)	(\$ 4]_)	(LNITS)	(\$ MIL)	(UNITE)	(\$ MIL)	(TMIE)	(5 112.
		2 120		2 224		2 222	,			
5228 (5228 - 5228 - 5228)	ð. 2.	ર. રસ્ટ	г. г.	ર. સ્ટર ર. સ્ટર	ð. ð.	ə. əəə	ð. 735.	555.5 165.	č.	2, 222
	ð.	8. 889		8.888	č.	2. 223	33ð.	. 221	2.	è, 222
	ð. 2.	8.288	ک. ع.	3. 220	ð.	3. 333	380. 5826.	. 265	č.	2.22
	2.	993.5	٤.	3. 200		2.242	18993.	. 972	5.	6, 22,
28228 (38288	č. 2.	3. 393	с. д.	856.6	ð.	8.298	32321,	5. 257	ε. ξ.	8.88
52020 (52020 52220 (122220	2.	3. 388	ð.	3. 223	3.	2. 200	19590.	5. 557 6. 348	č. 2.	2.28
		3. 238	∂.	2. 200	ð.	3.200	1439.	253.	č.	85.6
145959 (396908	ð. 3.	3. 232	3.	3.200	ð.	2. 228	437.	. 255	2.	
200000 : ******	•••		• • •	3. 208				14.475		2. 20
TEMIZE. Parai	٥.	2. 200	ð.	0.000	₹.	ð. 200	72431.	,4,4/3	રે.	8.88
(E888	г.	e. 270	¿.	3. 222	д.	2. 202	168.	. 388	3.	2.22
E888 (12388	€.	5. 255	€.	3. 366	5.	8.888	569.	.815	۲.	85.5
15599 (15598	ð.	8. 253	ð.	3. 200	8.	8. 398	3243.	. 295	2.	2, 22
69515) 6552.	3.	2.230	₹.	3. 388	∂.	3. 388	1906.	. 894	3.	5:28
20000 (20000	ð.	8. 223	ð.	8. 228	2.	3, 200	3139.	. 294	2.	2, 28
BSSSE) SSSSE	ð.	8.200	9.	2.000	∂.	8.888	4331.	. 303	₹.	8.22
22222 (122228	ð.	895.6	٥.	2. Z02	ð.	0. 300	2097.	.393	3,	2, 20
09999E) 89555.	₹.	3.300	8.	0. 200	٠.5	8.888	30.	.213	3.	55.55
328659	д.	3. 300	3.	3. 220	٥.	2. 200	17	. 322	2.	2, 23
CN-ITEMIZE. Total	δ.	3.282	δ.	8. 888	∂.	5. 282	.5437.	1.718	8.	8.22
++++++ (F272	₹.	2, 202	ð.	a. 20 0	.5	2. 220	158.	, 222	г.	2. 22
5556: : 6552	8.	3. 288	ð.	3. 202	8.	2.222	1354.	. 815	ð.	2.22
.2828 (.5882	2.	3. 338	3.	3.290	₹.	3. 208	3623.	. 295	ž.	2. 22
:5888 : 28888	ð.	8. 222	0.	8. 289	ð.	965.5	7732.	.159	2.	8.88
2000 30000	₹.	2. 288	ð.	3. 230	2.	3. 222	14131.	1.269	2.	2. 22
30968 (56666	3.	2.320	ð.	8.888	ð.	3. 200	37:51.	7. 878	.5	2.22
50.228 (102.228	ð.	8. 288	ð.	2. 320	٥.	2. 208	31787.	5, 742	:.	2. 28
155565 (355659	3.	3. 388	8.	3. 888	8.	3. 388	:529.	. 577	2.	3.38
22/222 (+++++++	ð.	8. 288	₹.	3.220	₹.	2.200	452.	,215	1	2. 32
					ð.	695.5	37727.	15.193	3,	2.32
PLL PETURNS. Total	3.	5. 100	д.	3.388	c.	6.000	3/35/.	. 5 70	ć,	6.66





Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4 RESTRICT IRA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THEORE CLASS	NUMBER OF				ADJUST					
INCOME CLASS	SAMPLE								PLAN Y	
(DOLLARS)	(UNITS)	(000'S)	(00015)	(000'S)	(\$ HIL)	(\$ HIL)	(\$ HIL)	(1IK \$)	(\$ MIL)	(\$ HIL)
******* (5000	317	42.6	8.5	8.5	-49.8	-49.8	0.0	51.4	51.4	0.0
5000 (10000	227	53.3	40.2	40.2	342.1	342.1	0.0	226.8	226.8	0.0
			38.2		525.0	525.0	0.0	346.7	346.7	J.,
15000 (20000		31.2		28.6		545.1	0.0	415.5	415.5	0.
20000 (30000			40.4				.1	862.1	862.2	
30000 (50000	237	66.1	65.1	65.1	2305.2	2310.2	5.1	1869.3		5.
50000 (100000	197	26.4	26.4	26.4	1388.3	1401.0	12.7	1158.6	1171.4	12.
100000 (200000	123	3.2	3.2	3.2	328.3	330.6	2.2	280.4		
200000 (*****										
TOTALS	1699	316.1	251.2	251.2	6717.5			5342.0	5363.0	21.
	ITEMIZED								ALTERNATIV	
INCOME CLASS	PLAN X				DI AN V					
(DOLLARS)										
****** (5000	5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.128	.12
5000 (10000	3.6	3.6	7.3	7.3	3.369	3.369	0.000	0.000	0.000	0.00
10000 (15000	21.9	21.9	0.0	0.0	.014	.014	0.000	0.000	.021	.02
	14.7						0.000		0.000	
20000 (30000									0.000	
30000 (50000								0.000		
50000 (100000									3.245	
100000 (200000								0.000		21.31

TOTALS										
	TAX	(POSITIVE	E PORTION)	Ol	JTLAYS (NEG	GATIVE PORT	(HDI)	TAX ()	NET OF CUTU	.AYS)
INCOME CLASS					LAN X F					PHANG
(DOLLARS)										
****** (5000		5	.5	0.0	8	8	0.0	2	2	0.
5000 (10000	11.	4 11	1.4	0.0	-2.8	-2.8	0.0	8.6	8.5	0.
10000 (15000	27.	1 27	7.1	0.0	0.0	0.0	0.0	27.1	27.1	0.
15000 (20000	44.	4 44	4.4	0.0	0.0	0.0	0.0	44.4	44.4	0.
20000 (30000	86.		5.6	.0	0.0	0.0	0.0	86.5	86.6	
30000 (50000	250.			1.3	0.0	0.0	0.0	250.0	251.3	1.
50000 (100000	193.			3.3	0.0	0.0	0.0	193.5	137.4	3.
100000 (200000	77.			.7	0.0	0.0	0.0	77.5	78.2	
200000 (******	55.	5 55	5.8	.3	0.0	0.0	0.0	55.5	55.8	



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan K: CONFERENCE BILL

PPOVIBIONS #1 - 3

Plan Y: DONFERENCE PROVISION #4

RESTRICT LFA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

CNOOME COMES	NONTA	S TABE	7	S MADE					0943	NS WHILE ED THEIR
כמאשט ביישטי.		XAELE	TAXA		TOX DE	CREAGES	TAX IN	CREPSES		DEDECTION
	NUMBER GF RETURNS	AMOUNT OF TAX DECREASE	NUMBER GF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER BF RETURNS	AMOUNT OF TAX INCREASE	NUMBER IF RETURNS	AMOUNT OF TAK CHONGE
30289)	(EV173)	(\$ MIL)	(UNITS)	(\$ M(L)	(UNITS)	(\$ MIL)	(UNITS)	(\$ 431)	(2)(75)	\$ M(_)
5202		2 222		2 322		3 222		3 223		
5000	2.	8. 202	J.	3. 320	5.	8. 200	2.	2.280	2.	5.555
5202 : :2000	₹.	3. 202	8.	9. 569	8.	8.298	5.	6. 888	ð.	5.535
18882 15882	∂.	2. 200	2.	3. 309	ð.	9. 338	8.	8. 222	è.	2. 222
\$5565 (55653)	₹.	2. 300	8.	8. 388	₹.	8. 888	ð.	9.228	ě.	2.22
20200 30000	₽.	9. 209	2.	9. 269	ð.	2. 209	74.	.015	2.	2.323
39599 : 29599	ð.	3. 300	9.	8.888	ð.	8. 888	4645.	245	5.	2. 26
E2222 (12222	2.	0. 200	8.	8. 200	8.	8.200	5054.	3.854	3.	3. 28
160069 / 269696	0.	8.888	ð.	8.888	9.	8.000	890.	.727	ð.	3. 38
565069 (******	ð.	3. 866	3.	3, 208	8.	9. 988	297.	. 273	₹.	3. 33
TEMIRE, Total	3.	8. 888	2.	8. 238	8.	8. 282	11361.	5.115	3.	8.88
****** (5000	₽.	2. 200	ð.	2. 200	ð.	9. 200	д.	2. 228	2.	2. 26
E888 (18888	8.	6.800	8.	8. 288	₹.	8. 268	∂.	6.286	ě.	3.79
13230 / 15230	ð.	3. 320	0.	8.000	8.	3. 380	₽.	2. 200	8.	2.22
15000 (20000	ð.	2.828	8.	8. 888	₹.	8. 388	3.	2.223	٥.	2.22
22200 (32220	a.	8. 200	3.	3. 399	∂.	2. 200	ð.	3. 220	2.	2.22
38888 / 58888	3.	8. 888	9.	8.200	₽.	8. 228	430.	21	₹.	3.33
E0000 (100000	2.	0. 200	ð.	9. 200	3.	2. 200	٥.	3.328	3.	
188888 (188888	۶.	8. 888	д.	8.888	₹.	2. 229	.5	2. 828	₹.	8, 83
200000 (*******	ð.	2. 222	ě.	3.200	2.	2, 200	٤.	3. 228	2.	2.22
GN-17EMIZE, Total	è.	3. 200	ð.	8. 298	8.	3. 383	438.	. 181	ē.	3.23
****** (5020	3.	3. 399	e.	2. 128	а.	8, 828	۶.	2. 232	.5	2. 22
E505 (19506	ζ.	3, 388	ð.	9. 223	₹.	3.220	è.	2. 222	٥.	35.5
.2229 (15229	ž.	2. 222	ð.	855.5	ð.	8. 220	2.	2. 200	ð.	2. 28
15008 (28000	٥.	9. 286	8.	8. 888	ð.	8. 888	3.	8. 288	3,	85.5
20000 (20000	٥.	3. 388	ð.	595.5	₹.	2. 220	74.	. 815	2,	2. 22
32000 (50020	2.	5. 558	8.	8.800	ē.	2.200	5075.	345	₹.	2.22
52228 (182282	ð.	2. 222	8.	9. 238	8.	3. 200	5254.	3.354	2.	2. 33
155655 (555555	ě.	8. 888	8.	3. 200	₹.	8.888	359.	.727	3.	3.23
200000 (+++++++	∂.	3. 200	ę.	8, 888	2.	3. 283	297.	.273	۶.	2.20
LL RETURNS. Foral	ð.	6.888	₹.	3. 300	₹.	8. 383	:2391.	5,215	è.	2.20



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5 DEPRECIATION PROVISION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1989 Levels of Income

									Ε
SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(UNITS)	(000'5)	(000'S)	(000,2)	(\$ MIL)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ HIL)
227	53. 3	40.2	40.2	342.1	343.3	1.1	226.8	227.4	.6
155	42.3	38.2	38.2	525.0	525.2	.2	346.7	346.9	.2
118	31.2	28.6	28.6	545.1	545.5	. 4	415.5	415.7	.2
198	49.7	40.4	40.3	1173.2	1174.7	1.5	362.2	863.7	1.6
237	66.1	65.1	65.1	2310.2	2311.2	.9	1874.4	1875.4	. 3
197	26.4	26.4	26.4	1401.0	1402.3	1.4	1171.4	1172.8	1.4
129	3.2	3.2	3.2	330.6	331.1	.6	282.7	283.2	.5
121	.6	.6	.6	161.0	161.6	.6	131.9	132.4	.5
1699	316.1	251.2	251.8	6738.4	6747.0	8.7	5363.0	5368.9	5.9
ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIK	M TAX	ALTERNATIV	XATKIK BY
5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.128	.137
55.3	55.3	0.0	0.0	0.000					
23.5	23.5	0.0	0.0	0.000	0.000	0.000	0.000	9 031	9 029
163.0	163.0	9.5	9.5	4.247	4.245	0.000	0.000	48.794	
TAX	(POSITIVE	PORTION)	٥١	JTLAYS (NEG	ATIVE PORT	(HBI)	TAX (h	IET OF OUTL	.AYS)
	5	.6	.0	8	3	.0	2	2	.0
11.	4 11	1.4	.0	-2.8	-2.8	.0	3.6	8.6	.0
27.	1 27	7.1	.0	0.0	0.0	0.0	27.1	27.1	
44.	4 44	4.4	.0	0.0	0.0	0.0	44.4	44.4	.0
			.2	0.0	0.0	0.0	86.6	86.7	
					0.0				.3
									. 4
									. 2
			.2	0.0	0.0	0.0	55.8	55.9	.2
								3	
	SAMPLE (UNITS) 317 227 155 118 198 237 197 129 121 1699 ITEMIZED PLAN X (000'S) 5.2 3.6 21.9 14.7 35.2 55.3 23.5 3.0 .6 163.0 TAX PLAN (S MIL 11. 27. 44. 86. 251. 197. 78.	SAMPLE (UNITS) AGGREGATE (UNITS) (000°S) 317	SAMPLE (UNITS)	SAMPLE AGGREGATE PLAN X PLAN Y (UNITS) (000'S) (000'S) (000'S) (000'S) 317	SAMPLE AGGREGATE PLAN X PLAN Y PLAN X (000°S) (000°S) (\$ MIL) 317	SAMPLE AGGREGATE PLAN X PLAN Y PLAN X PLAN Y	SAMPLE AGGREGATE PLAN X PLAN Y PLAN X PLAN Y CHANGE	SAMPLE AGGREGATE PLAN X PLAN Y PLAN X PLAN Y CHANGE PLAN X PLAN X PLAN Y CHANGE PLAN X PLAN X	CUNITS (000°S) (000°S) (000°S) (5 MIL) (1 MIL)



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4
Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

		PRESENTLY RETURNS		PRESENTLY RETURN		RETURNS	WITH A CHAN	BE IN FAX L	IABILITY	PETUR! Dirakkai	
		NONTAX	ABLE	TAXA	PLE	TAX DE	CREASES	TAX IN	CREASES		12007103
	∗≲ CLASS ARS)	NUMBER OF RETURNS (UNITS)	AMBUNT OF TAX DECREASE (\$ AIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMCUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT GF TAX INCREASE (\$ MIL)	NLYBER OF RETURNS (LNITS)	AMBENT OF TAX CHANGE (5 101)
******	5228	8.	a. 380	٥.	ð. 200	ð.	3.200	4.	. 209	2.	2. 200
5228		٥.	8. 200	ð.	3. 333	2.	3. 300	737.	395.	ð.	3.320
18353		3.	8. 288	a.	3. 208	0.	2.228	1387.	.018	δ.	2.388
15655		ð.	9. 200	2.	3.200	2.	3.300	778.	. 203	٥.	2. 285
28258		2.	3. 388	569.	. 202	8.	9. 989	9143.	. 143	2.	2. 226
30856		ð.	8.200	ð.	8. 888	ð.	8.888	11540.	. 152	٤.	0. 082
		ð. ð.	3. 200	ě.	8. 388	8.	0.200	3527.	. 399		2.222
52223										ð.	
156656		8.	0. 200	2.	0.000	0.	0.000	2030.	.186	3.	3.300
	(*******	8.	9. 599	ð.	9. 200	25.	-, 300	471.	. 153	δ.	2. 228
TEMIZE.	Total	8.	8. 100	569.	. 862	25.	888	35717.	1.069	ð.	2.288
141111	5000	2.	ð. 38 0	8.	8. 208	∂.	9. 200	168.	. 223	2.	2. 222
5000	(15969	8.	9.998	8.	. 200	₹.	3. 282	2995.	. 825	٠,5	3. 328
19299	(15220	ð.	899.5	2.	0. 200	₹.	3. 238	1466.	. 814	∂.	2. 282
:5000	56853	а.	3.223	ð.	8.888	ð.	686.6	3254.	.018	ð.	2. 222
22020	38888	₽.	9. 299	2.	. 228	8.	3. 388	2532.	. 24:	2.	2. 220
20000	59999	٤.	3. 200	₹.	0.202	€.	0. 320	227:.	. 243	3.	35.5
52222	199929	٥.	3. 228	2.	2. 208	1.	390	214.	. 213	٥.	2, 283
:02220	200000	٥.	3. 222	0.	9. 200	۵.	3.203	41.	. 207	8.	2.288
	******	٥.	3. 200	ð.	8. 200	1.	868	29.	. 2:5	٨.	2. 232
EN-ITEMI		٥.	8.000	9.	. 229	2.	238	12148.	. 175	ð.	5.288
*****	< 5200	a.	ð. 200	ð.	2.200	0.	2. 200	172.	. 818	۶.	2. 200
5888		ð.	3. 338	3.	. 208	ð.	6. 989	3732.	. 832	ð.	3. 322
18888		₹.	3. 288	3.	2. 200	ð.	2. 200	39 53.	. 824	3.	0.388
15000		ð.	8.888	∂.	3. 368	8.	3.280	3042.	. 227	٥.	3. 388
29020		ð.	ð. 200	571.	. 302	ə.	8.200	11335.	. 184	2.	2. 282
35666		ð.				ð.	3. 288	13911.	. 135	₹.	3. 286
			8. 200	0.	3. 399			3741.	.412		
58888		ð. 2	3. 308	0.	2. 228	1.	~. 200			<i>3</i> .	2. 200
196958		₹.	8. 288	8.	9. 599	₹.	3. 828	2071.	.:93	8.	3.388
	(*******	3.	2. 200	3.	9. 200	25.	228	499.	.168	ð.	8. 888
LL RETURN	vs. Total	8.	8.200	579.	. 202	27.	233	47856.	1,245	è.	8, 88



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6 LIMIT PASSIVE LOSSES

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1989 Levels of Income

THOOME OF ACO	NUMBER OF						INCOME				
INCOME CLASS							CHANGE				
(DOLLARS)	(UNITS)	(000'S)	(000'S)	(00015)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ HIL)	
****** (5000								51.4			
5000 (10000	227	53.3	40.2	40.2	343.3	344.1	.9	227.4	228.2	. :	
10000 (15000	155	42.9	38.2	38.2	525.2	526.5	1.2	346.3	347.4	.5	
15000 (20000	118	31.2	28.6	28.6	545.5	545.7	.2	415.7	415.9	. 2	
20000 (30000 30000 (50000 50000 (100000 100000 (200000	198	49.7	40.3	40.9	1174.7	1175.7	1.0	863.7	864.8	1.	
30000 (50000	237	66.1	65.1	65.1	2311.2	2311.2	0.0	1875.4	1875.4	0.	
50000 (100000	197	26.4	26.4	26.4	1402.3	1411.0	8.7	1172.8	1181.5	8.	
100000 (200000	129	3.2	3.2	3.2	331.1	335.2	4.0	283.2	286.5	3.	
200000 (****** TOTALS	121	.6	.6	.6	161.6	168.1	5.4	132.4	138.3	5.	
TOTALS	1699	316.1	251.8	251.8	6747.0	6778.6	31.5	5368.9	5391.4	22.5	
									ALTERNATIVE MINTAX		
INCOME CLASS	PLAN X						PLAN X				
(DOLLARS)	(000°S)	(000'S)	(000'S)	(00015)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(\$ HIL)	
******* (5000								0.000			
	3.6								0.000		
	21.9	21.3	0.0	0.0	.013						
15000 (20000	14.7	14.7	0.0	0.0	0.000						
20000 (30000	35.2	35.2	0.0	0.0	0.000	0.000					
30000 (50000	55.3	55.3	0.0	0.0	0.000	0.000		0.000	.371	. 37	
50000 (100000	23.5	23.5	0.0 0.0 0.0	0.0	0.000	0.000			9.029		
100000 (200000	3.0	3.0	0.0	0.0	0.000 0.000 .072 .005	.068				21.33	
200000 (*****	.6	.6	0.0	0.0	. 005	.005	0.000			16.31	
30000 (50000 50000 (100000 100000 (200000 200000 (********************************	163.0	163.0	9.5	9.5	4.245	4.241	0.000	0.000	48.738	47.32	
TURONE OL 000		(POSITIVE	PORTION) QU		JTLAYS (NEGATIVE PORT		(HOLI	TAX (N	((NET OF OUTLAYS)		
INCOME CLASS		X PLAN	Y CHA	NGE PL	.an x e	LAN Y	CHANGE	PLAN X	PLAN (CHANG	
(DOLLARS)	(\$ MIL	.) (\$ H	(L) (\$ h	(\$	MIL) (1	HIL)	(\$ MIL)	(\$ HIL)	(\$ MIL)	(\$ #IL.	
******* (5000			1.4	.8	8	8	0.0	2	.6		
5000 (10000	11.		1.5	.1	-2.8	-2.8	0.0	8.6	8.7	•	
10000 (15000	27.		7.3	.2	0.0	0.0	0.0	27.1	27.3	•	
15000 (20000	44.		4.4	.0	0.0	0.0	0.0	44.4	44.4	•	
20000 (30000	86.		5.7	.0	0.0	0.0	0.0	86.7	86.7		
30000 (50000	251.			0.0	0.0	0.0	0.0	251.5	251.5	0.	
50000 (100000	197.			2.5	0.0	0.0	0.0	197.8	200.3	2.	
100000 (200000	78.		9.7	1.3	0.0	0.0	0.0	78.4	79.7	1.	
******* 000005	55.	.3 57	7.6	1.6	0.0	0.0	0.0	55.9	57.6	1.	
TOTALS	753.			6.6	-3.6	-3.6	0.0	750.3	756.8	6.	



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6 LIMIT PASSIVE LOSSES

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

		PRESENTLY TAXABLE PRESENTLY NO RETURNS MADE RETURNS				RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	7671 <i>8</i> CHANG	-
د د د	مرهه يم حي	NONTA	XABLE	TAXA	BLE	TAX DECREASES		TAX INCREASES		TYPE OF DEBUTION	
مئاء.	TAE CT-322	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	VUMBER OF RETURNS	AMOUNT OF TAX CHANGE
00)	NLLARS)	(64179)	(\$ MIL)	(UNIT5)	(\$ MIL)	(ENITS)	(S MIL)	(UNITS)	(\$ 411)	(ENITS)	(\$ 250)
	. 5333		4 334		3 202	4	2 222	,	7.0		
5423		ð. a	2. 222	₹.	2.208	0.	0. 200	4.	.716	.5	2. 23:
5239		₹.	9.200	0.	8. 888	3.	6.969	0.	3. 368	₹.	5. 320
15555		8.	3. 399	8.	0.000	9.	9. 209	ð.	8.238	.5	2.32
:5000		0.	8.888	₽.	0. 223	8.	9. 208	0.	9. 208	3.	8.38
55558		₹.	9. 200	0.	9. 588	₹.	8.888	8.	3. 222	2.	2. 28
35658		ð.	8. 200	8.	3. 200	0.	9.200	8.	8. 328	г.	3.3%
50000		Э.	9. 369	3.	8. 888	9.	9. 888	1532.	2,518	3.	2. 20
155655		3.	8. 363	ð.	9. 298	8.	8.888	386.	1.828	3.	8.88
	(*******	8.	3. 080	0.	ð. 208	9.	9. 988	201.	1.248	₹.	3. 20
EFIZE.]stc]	₹.	ર. રહર	8.	8.000	0.	8.228	2223.	5.519	₹.	8. 200
******	(5800	e.	3.898	5.	. 282	г.	3. 200	5.	. 285	2.	2. 28:
25.55	(18888	₫.	3. 888	0.	3.200	3.	8. 868	264.	.111	3.	3. 28
18220	15288	₹.	ð. 200	₹.	8. 208	8.	3. 200	55.	.179	2.	5. 55
:5000	(20808	ð.	3.208	8.	3. 200	₫.	8.000	136.	. 244	₹.	3. 38
22223	1 30000	ð.	2. 200	0.	3. 300	8.	a. 200	38.	. 203	3.	2.28
25955	(58888	ð.	8.388	ð.	3. 228	8.	3. 388	3.	5. 528	٥.	2. 22
52525	1 20000	Э.	9, 200	0.	3. 998	8.	8. 200	1.	. 228	ð.	3. 28
100000	(596999	ð.	0. 200	0.	8.288	3.	8. 388	3.	.231	ð.	3.22
220000	(++++++++	2.	3. 200	٥.	9. 220	8.	3, 200	ó.	. 482	3.	55.5
DN-: TEM:	ZE. Total	3.	ð. 2 23	5.	. 982	8.	ð. 260	555.	1.952	8.	2. 82
	5220	ð.	ð. 388	5,	. 782	ð.	a. 200	9.	. 798	3,	ર. સ્ટ્રે
5000	(:3358	3.	3, 228	9.	3. 200	8.	8.000	254.	, 111	ζ.	35.6
12220	(:5800	.5	836.5	.5	8. 228	2.	3. 339	55.	.179	2.	3. 38
58821		٤.	3. 200	3.	2. 200	8.	3. 200	136.	. 244	.5	8.38
85555		2.	2. 200	2.	3. 220	a.	8. 288	38.	. 223	3,	2. 22
39965		3.	3. 200	8.	3. 222	8.	8. 800	9.	3. 200	3.	3. 20
52 200		2.	8, 200	8.	ð. 2 22	8.	0.200	1533.	2.513	٤.	2. 29
196699		₹.	8.888	ð.	3. 388	9.	3. 398	394.	:.253	٥.	3.00
	(+++++++	ð.	3. 288	8.	3. 208	9.	0.000	208.	1, 550	ē.	2. 22
	RNS. Total	ð.	6.880	5.	. 882	₹.	8.888	3788.	6.562	3.	8.88



Policy Economics Group Personal Income Tax Model

Policy Economics Group

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

INCOME CLASS	NUMBER OF				ADJUST					
	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(00015)	(\$ HIL)	(\$ HIL)	(\$ HIL)	(\$ MIL)	(\$ HIL)	(\$ NIL)
******* (5000	317	42.6	8.5	8.5	-38.8	-37.8	1.0	53.4	53.6	. 3
5000 (10000	227	53.3	40.2	40.2	344.1	346.7	2.6	238.2	231.0	2.7
10000 (15000	155	42.9	38.2	38.2	526.5	544.2	17.7	347.4	354.0	6.7
15000 (20000	118	31.2	38.6	28.6	545.7	582.2	36.5	415.3	424.6	3.7
20000 (30000	198	49.7	40.9	40.3	1175.7	1193.4	17.7	864.8	379.6	14.8
30000 (50000	237	66.1	65.1	65.1	2311.2	2339.1	27.3	1875.4	1896.1	
50000 (100000										11.1
100000 (200000	123	3.2	3.2	3.2	335.2	338.3	3.7	286.5	288.3	1.
200000 (*****	121	.6	.6	.6	168.1	168.9	.9	138.3	133.9	1.0
200000 (****** TOTALS	1633	316.1	251.8	251.8	6778.6	6915.1	136.6	5391.4	5459.7	68.
	ITEMIZED									
INCOME CLASS	PLAN X				DI AN V					
(DOLLARS)										
	,,,,,,									
******* (5000	5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.033	.040
5000 (10000	3.6	3.6	7.3	7.3	3.369	3.369	0.000	0.000	0.000	0.000
10000 (15000	21.9	22.0	0.0	0.0	.013	.013	0.000	0.000	0.000	0.00
15000 (20000										
20000 (30000							0.000			
30000 (50000										
50000 (100000										
100000 (200000										
200000 (*****										16.46
TOTALS	163.0	160.3	9.5	3.5	4.241	4.241	0.000	0.000	47.328	
	TAX	TAX (POSITIVE POR			UTLAYS (NEG	SATIVE PORT	TION)) TAX (NET OF OUTLAYS)		
INCOME CLASS					LAN X F					
(DOLLARS)										
******* (5000	1.	4 1	1.4	.0	8	8	0.0	.6	.6	. (
5000 (10000	11.		. 3	.3	-2.8	-2.8	0.0	8.7	9.1	
10000 (15000	27.		3.2	.3	0.0	0.0	0.0	27.3	28.2	
15000 (20000	44.			1.3	0.0	0.0	0.0	44.4	45.7	1.
20000 (30000	86.			2.3	0.0	0.0	0.0	36.7	89.0	2.
30000 (50000	251.			4.8	0.0	0.0	0.0	251.5	256.3	4.
50000 (100000	200.			4.8	0.0	0.0	0.0	200.3	205.1	4.
100000 (200000	79.				0.0	0.0	0.0	79.7	80.6	
200000 (200000	79. 57.			1.0						1.
				.4	0.0	0.0	0.0	57.6	58.0	15
TOTALS	760.	4 //	5.2 1	5.8	-3.6	-3.6	0.0	756.8	772.6	15.



DISTRIBUTION OF FEDERAL TEX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE Bill

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION 47

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE	PRESENTLY MONTAXABLE RETURNS MADE		RETURNS	WITH A CHAN	RETURNS WHICH CHANGED THEIR			
THOS	NE CLASS	NONTA			TAXABLE		TAX DECREASES		CREASES	TYPE OF DEDUCTION	
	LARS)	MUMBER OF RETURNS (LINITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ #IL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
											
******	< 5020	· .	ə. 200	3.	3. 223	8.	3. 339	383.	. 313	ð.	2, 227
5888		8.	8.888	0.	8.888	8.	3. 888	8.	3. 200	è.	2.288
19958		3.	0. 220	8.	8. 200	3.	8. 200	14610.	.512	٥.	2. 226
:5000		ð.	8.888	0.	8. 888	0.	3.300	11458.	.335	2.	2.20
22200		ð.	8. 898	3.	3. 200	8.	8. 200	24860.	1. 588	314.	. 23:
38888	50000	8.	3. 308	0.	8. 800	ð.	9. 200	43720.	4.322	3894.	.33
	1 20000	3.	3. 300	ð.	3. 398	3.	8. 200	19133.	4.728	٤.	3. 23
	(200000	3.	8.808	ð.	8.888	8.	3. 300	1540.	. 353	3.	8.82
	(*******	ð.	9. 998	3.	9. 208	ð.	8. 888	309.	. 397	ð.	3. 33
TEMS ZE.	Total	2.	8. 888	8.	9. 338	8.	8. 888	116013.	12.868	42 8 8.	.37
	.004.		0,000	•	0.000		0.000	1100101	12,000	7001	, ,
*****	5200	ð.	a. 200	ъ.	e. eee	8.	9. 200	74.	. 823	5.	. કેલે
5000	12669	€.	9.028	3.	8. 200	0.	9. 998	1833.	. 343	∂.	8.38
16863	15989	8.	9. 200	ð.	9. 399	0.	0.200	1624.	. 373	£4.	. 23
:5000	(38688	8.	3. 303	8.	8. 888	3.	9.208	2471.	.338	775.	.54
36888	(32268	3.	9. 389	9.	9. 998	0.	ə. 200	1968.	. 575	445.	.23
35665	52000	₹.	9.000	8.	9. 308	ð.	3. 288	1254.	. 483	783.	.36
50200	(120000	8.	8.000	8.	2. 202	8.	2. 220	75.	. 271	75.	. 27
100000	(599969	2.	9.200	8.	9. 228	3.	8. 388	4.	. 266	3.	8.28
200000	(*******	ð.	2. 299	e.	8. 228	0.	2. 228	3.	. 209	3.	. 22
GN-ITEMI	ZE. Total	₽.	3. 338	8.	0. 300	8.	3. 333	9315.	2.989	2143.	1.31
	(5200	3.	3. 229	3.	0. 200	3.	8. 200	457.	. 235	s.	. 20.
5223		٥.	3, 300	₹.	6.55.6	0.	8.888	1833.	. 343	٥.	8.88
_	1 15220	ð.		₹.	3. 200	2.	3. 209	16234.	. 354		
15000		₹.	896.6	8.	8. 888	8.	8.888	13929.	1. 265	776.	.54
36556		3.	8. 200	۶.	3. 200	0.	8. 980	25828.	2. 253	759.	. 31
30000		è.	3. 300	8.	8. 200	0.	3. 222	44984.	4.885	4677.	.7:
	(100000	ð.	8. 200	0.	3. 388	8.	0. 200	13203.	4.799	75.	. 87
	4 300000	8.	3. 300	0.	3. 888	ð.	3.228	1543.	. 353	ò.	3. 38
	(+++++++	ē.		₹.	3. 300	0.	2. 208	312.	. 427	3.	. 86
	NS. Fotal	č.	3. 228 3. 288	v. v.	8, 888	0.	8. 288	125329.	15.776	635:.	:. 36



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

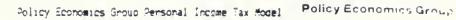
PROVISIONS #1 - 7 Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1989 Levels of Income

THEOME OF ACC	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	NCOME	KAT	ABLE INCOM	E
INCOME CLASS	SAMPLE									
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°5)	(\$ HIL)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL
******* (5000 5000 (10000 10000 (15000 15000 (20000 20000 (30000	317	42.6	8.5	8.5	-37.8	-38.0	2	53.6	53.6	
5000 (10000	227	53.3	40.2	40.2	346.7	346.7	1	231.0	231.5	
10000 (15000	155	42.9	38.2	38.9	544.2	543.5	7	354.0	357.2	3.
15000 (20000	118	31.2	28.6	28.6	582.2	581.4	7	424.6	430.0	5.
20000 (30000	138	49.7	40.9	40.9	1193.4	1191.2	-2.2	879.6	833.6	20.
30000 (50000	237	66.1	65.1	65.1	2339.1	2332.2	-6.9	1896.1	1929.0	32.
50000 (100000	197	26.4	26.4	26.4	1439.5	1436.8	-2.7	1192.6	- 1209.2	16.
100000 (200000			3.2							
200000 (*****										
TOTALS										
	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		XAT MUMINIM			
INCOME CLASS	PLAN X									
(DOLLARS)										
******* (5000 5000 (10000 10000 (15000 15000 (20000	5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.040	.04
5000 (10000	3.6	3.6	7.3	7.3	3.369	3.372	0.000	0.000	0.000	0.00
5000 (10000 10000 (15000 15000 (20000 20000 (30000 30000 (50000	22.0	22.0	0.0	0.0	.013	.013	0.000	0.000	0.000	0.00
15000 (20000	15.5	15.2	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.00
20000 (30000	35.4	32.7	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.00
30000 (50000	52.2	45.7	0.0	0.0	0.000	0.000	0.000	0.000	.371	. 37
50000 (100000	23.6	23.5	0.0	0.0	0.000		0.000			
100000 (200000	3-0	3.0	0.0	0.0	.068					
200000 (******	6.	6	0.0	0.0	.005	.005	0.000	0.000	18 465	16.31
200 00 0 (****** TOTALS	160.3	151.4	9.5	3.5	4.241	4.244	0.000	0.000	48.428	47.65
TV0045 01 000	TAX	TAX (POSITIVE PORTION)			JTLAYS (NE(GATIVE PORT	(HOI)	TAX (NET OF OUTLAYS)		
INCUME CLASS			Y CHA							
(DOLLARS)			[L) (\$ M							
****** (5000	1.	4 1	1.4	.0	8	8	0.0	.6	.ċ	
5000 (10000	11.		1.9	.0	-2.8	-2.8	0	9.1	9.1	
10000 (15000	28.		3.5	.3	0.0	0.0	0.0	28.2	28.5	
15000 (20000	45.	7 46	5.3	.6	0.0	0.0	0.0	45.7	46.3	
20000 (30000	89.	0 3:	1.9	2.8	0.0	0.0	0.0	89.0	91.9	2.
30000 (50000	256.			7.1	0.0	0.0	0.0	256.3	263.4	7.
50000 (100000	205.			4.3	0.0	0.0	0.0	205.1	210.1	4.
100000 (200000	80.			.6	0.0	0.0	0.0	30.6	81.2	
200000 (*****	58.			. 4	0.0	0.0	0.0	58.0	58.4	
TOTALS	776.			6.7	-3.6	-3.6	0	772.6	789.4	16.
	1 1 1/2 0									





DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR!	NS ARICH ED THEIR	
			XABLE		TAXABLE		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION	
	E CLASS	NUMBER CF RETURNS (UNITS)	AMOUNT OF TAX DEDREASE (\$ YIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (# MIL)	NUMBER OF RETURNS (UNITE)	AMOUNT OF TAX CHAYSE (\$ MIL)	

****** (5000	ð.	2. 200	3.	2. 398	0.	8. 288	4.	. 205	<i>a.</i>	2. 226	
5888 (19883	8.	9. 300	0.	8.300	785.	803	737.	. 838	٧.	85.6	
12000 (15000	г.	0. 200	£ 51.	. 841	3.	a. 288	5892.	. 325	3.	2. 22	
15888 (36908	ð.	8. 222	0.	0.000	8.	3. 388	7624.	.587	329,	. 20	
22/00/0 (38308	3.	8. 200	2.	3. 388	325.	205	23868.	2 . 929	2574.	. 54	
32000 (0.	8. 300	ē.	9. 200	8.	8. 200	43079.	7.:39	6442.	1.28	
52222 (2.	8. 200	ð.	9, 999	382.	-, 841	20890.	4.991	57.	. 20	
103000 (0.	8. 888	ð.	8. 288	47.	-, 997	1561.	.572	3.	8. 20	
	*******	0.	3.200	ð.	3. 888	8.	800	472.	. 364	2.	8.8	
EMIZE.	Totai	ð.	8.888	661.	. 841	1461.	257	104128.	16.842	9503.	1.7	
******* (5888	г.	3. 388	· 0.	9. 200	e.	0.000	₹.	ð. 200	ð.	2. 20	
5000 (19669	8.	0.000	9.	3. 393	8.	3. 200	ð.	8. 208	· .	2.20	
12258 (:5200	8.	8. 200	₹.	0.000	0.	3. 220	€.	8. 330	₹.	8.8	
15000 (20900	3.	8.888	8.	0. 200	8.	8. 888	2.	2. 202	₹.	5.5	
59690 (38888	0.	3. 208	∂.	8. 998	₹.	2. 208	ð.	3. 200	2.	2. 3	
38888 (50000	ð.	0.000	0.	8. 888	2003.	243	∂.	595.6	8.	5.5	
52000	:22200	∂.	a. 200	e.	8. 888	8.	0. 223	ð.	8. 200	2.	2. 2	
1888881	288888	a.	8. 200	Э.	8. 888	9.	3. 200	8.	8. 389	٠.	8.8	
220020	*****	2.	2, 200	г.	9. 209	ð.	0. 200	3.	3. 888	٥.	2. 2	
N-ITEMIZ	E. Total	ð.	3. 308	ð.	ð. 200	2003.	843	8.	3.388	٥.	8.8	
· ***** (5888	∂.	a. 228	ð.	0.000	0.	9. 998	44,	. 205	a.	2. 2 .	
5888 (16966	ð.	9. 200	0.	8. 208	785.	203	737.	. 838	٤.	8.8	
10220 (.5888	д.	8.000	551.	. 841	9.	8. 200	5592.	. 325	∂.	3.2	
:5000 (50000	∂.	3. 200	3.	3.000	8.	6.969	7524.	. 567	329.	. 2	
29009 (38888	₹.	8.200	0.	0. 200	326.	-, 205	23868.	2, 329	2574.	. =	
39999 (58888	€.	8. 888	٥.	8.888	2003.	243	43079.	7.139	6442.	1.2	
50000 (٥.	8. 200	∂.	8. 888	382.	241	20890.	4. 991	57.	. 8	
	220000	₽.	8. 888	8.	8.000	47.	007	1551.	.572	8.	8.8	
	*******	ð.	3. 398	8.	8. 308	ð.	308	472.	. 364	٠.5	a. a	
	S. Total	8.	0.000	661.	. 041	3463.	899	104128.	16.342	9583.	1.7	

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

	NUMBER OF									
THOUSE OFFICE	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
****** (5000	317	42.6	8.5	8.5	-38.0	-38.0	0.0	53.6	53.6	0.0
	227									
	155									
	118									
	138									
	237						0.0		1935.3	
50000 (100000										
100000 (200000	123	3.2	3.2	3.2	338.5	338.5	0.0	290.2	230.5	.3
200000 (******	121	.6	.6	.6	168.7	168.7	0.0	141.0	141.0	.1
200000 (****** TOTALS	1693	316.1	252.4	255.8	6300.9	6900.9	0.0	5541.3	5568.9	27.6
	ITEMIZED									
	OLAN V									
(DOLLARS)	PLAN X									
(DOLCHK2)	(000.2)	(000.2)	(000.2)	(000.2)	(* alt)	(> UTF)	(* UTF)	(* UTF)	(a utr)	(> UTC)
+****** (5000	5.2	5.2	2 2	2 2	786	786	0.000	0.000	040	040
	3.6									
	22.0									
	15.2									
	32.7		0.0				0.000		0.000	
	45.7						0.000		.371	
	23.5								9.598	
	3.0									
200000 (*****										
TOTALS	151.4	147.6	9.5	9.5	4.244	4.244	0.000	0.000	47.650	47.629
THOOSE OF ADD		(POSITIVE	PORTION)	01	JTLAYS (NEC	SATIVE PORT	rion)	TAX ()	NET OF OUTL	LRYS.
INCOME CLASS		A DI VA	γ ch0	שנב סו	AN Y E	HAN Y	CHANGE	διι ΔΝ. Υ	PLAN Y	CHONGE
(DOLLARS)										
******* (5000	1.	4 1	. 4	0.0	8	8	0.0	٤.	.6	٥.٥
5000 (10000	11.	9 11	.9	.0	-2.8	-2.8	0.0	9.1	3.1	.0
10000 (15000	28.	5 29	.0	.5	0.0	0.0	0.0	28.5	29.0	.5
15000 (20000	46.		. 7	.4	0.0	0.0	0.0	46.3	46.7	.4
20000 (30000	91.			1.4	0.0	0.0	0.0	91.9	93.3	1.4
30000 (50000	263.	4 264	. 7	1.3	0.0	0.0	0.0	263.4	264.7	1.3
50000 (100000	210.			.8	0.0	0.0	0.0	210.1	210.9	.8
100000 (200000	81.		. 3	.1	0.0	0.0	0.0	81.2	81.3	.1
200000 (*****	58.	.4 58	4	.0	0.0	0.0	0.0	58.4	58.4	.0
TOTALS	792.			4.5	-3.6	-3.6	0.0	789.4	793.8	4.5



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan Y: CONFERENCE 31LL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1989 Levels of Income

			Y TAXABLE	PRESENTLY NONTAXABLE RETURNS MADE		RETURNS	WITH A CHANG	SE IN TAX L	IABILITY	RETURNS WHICH CHANGED THEIR		
*********	C 0 400	VONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES	TYPE OF DEDUCTION		
INCOME CLASS (DOLLARS)		NUMBER OF RETURNS (LNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	MUMBER OF RETURNS (UNITS)	AMCUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	MUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER DF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ 151)	
******* (5888	ð.	8. 200	3.	2. 200	ð.	8. 888	ъ.	3. 228	ð.	3. 388	
5000 (19999	8.	0.000	8.	9.000	ð.	3.300	737.	816.	∂.	8.260	
12222 /	15000	8.	ð. 3 99	3.	8.888	2.	d. 300	13947.	. 451	2048.	. 259	
:5900	20000	8.	9. 200	8.	ð. 888	∂.	8.888	5926.	. 443	٥.	8. 300	
22:000	38888	₹.	8.000	3350.	. 853	8.	8. 300	19165.	1.484	.245.	. 371	
38888	50000	ð.	9, 969	34.	106.	8.	ð. 2 00	19640.	1, 252	₹.	8.888	
50000 (120000	₹.	3. 200	3.	3. 200	0.	9.008	4833.	.814	EEJ,	. 26:	
196666	566668	ð.	3. 300	9.	ð. 888	8.	3. 399	223.	. 365	8.	ે. હેરી	
598688 (******	ð.	9. 220	ð.	8. 208	9.	3. 228	38.	.213	8.	9. 200	
TEMIZE,	Total	ð.	ð. ð 28	3383.	. 254	8.	8. 2 08	54702.	4.485	3543.	.190	
******* (5000	۶,	ð. 20 8	ð.	a. eee	ð.	2. 200	ð.	3. 222	₹.	ર. સ્ટર	
5999 (: 3663	€.	8. 800	0.	8, 240	9.	8.288	8.	ર. સ્થ્લ	₽.	3. 300	
12229 (15200	3.	ð. 220	8.	3. 200	3.	3. 333	e.	3. 223	3.	8. 888	
:5000 (56.668	∂.	856.5	8.	9. 208	ð.	9.000	ð.	9.888	₹.	3.28	
22300 (33966	a.	8. 200	0.	9. 888	0.	9. 288	₹.	3. 202	2.	2. 226	
39998	58888	8.	3. 222	8.	0. 388	₹.	9.000	3.	8.388	3.	2. 220	
52800	100000	0.	8. 200	8.	8. 200	6.	8. 299	3.	8.888	3.	2. 234	
166666	556689	∂.	8.000	8.	8. 228	ð.	8.888	₹.	9. 960	ċ.	9.500	
28.5560	*******	€.	8. 200	₹.	8.888	₫.	3.889	г.	9. 559	ζ.	2. 228	
en-iteviz	E. Total	ð.	a. 228	∂.	9. 999	8.	3.208	8.	3. 388	9.	2. 296	
	5200	д.	a. 200	ð.	a. 2 00	9.	a. 200	č.	ð. 100	٥.	3, 222	
5888 (13968	8.	3. 300	Э.	a. 228	9.	6. 428	737.	.815.	∂.	3, 265	
:5398 (15300	∂.	0. 200	3.	9. 200	8.	8. 220	13947.	. 451	2248.	. 259	
:5883 (29998	8.	2. 200	9.	8. 888	9.	8.888	5925.	.443	3.	8.82	
22300 (38888	∂.	8. 388	2350.	. 853	₹.	886.6	13165.	1.484			
32999	50000	8.	9. 200	34.	. 301	8.	2. 300	10640.	1.262	٤.		
52000	196666	₹.	2, 200	9.	8. 200	Э.	9. 999	4233.	,814	553.	. 261	
196669	888888	8.	9. 200	9.	8.000	9.	8.388	223.		₹.		
	+++++++	9.	9. 200	₹.	8. 238	3.	3. 220	30.	. 213	€.	8, 806	
LL RETURN	S. Total	8.	8.888	3383.	. 854	8.	3. 229	54702.	4,485	3849.	.198	

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Policy Economics Group Personal Income Tax Model Policy Economics Group

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10 REPEAL SALES TAX DEDUCTION Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1989 Levels of Income

INCOME CLASS	NUMBER OF		TAXABLE							
	SAMPLE									
(DOLLARS)	(UNITS)	(000'S)	(000°S)	(000'S)	(\$ HIL)	(\$ HIL)	(\$ HIL)	(\$ HIL)	(\$ HIL)	(\$ AIL)
****** (5000	317	42.6	8.5	8.5	-38.0	-38.0	0.0	53.6	53.6	0.0
5000 (10000	227	53.3	40.2	40.2	346.7	346.7	0.0	232.0	232.0	0.0
			38.9					361.2	361.2	0.0
			28.6							
	198						0.0			
	237						0.0		1935.3	0.0
50000 (100000	197	26.4	26.4	26.4	1436.8	1436.8	0.0	1211.8	1211.8	0.0
100000 (200000										
200000 (*****	121	.8	.6	.6	168.7	168.7	0.0	141.0	141.0	0.0
TOTALS	1699	316.1	255.8	255.8	6900.9		0.0			
	ITEMIZED									
INCOME CLASS			PLAN X							
(DOLLARS)										
****** (5000	5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.040	. 040
5000 (10000	3.6	3.6	7.3	7.3	3.372	3.372	0.000	0.000	0.000	0.000
	19.9									
	15.2					0.000		0.000		
20000 (30000	31.4	31.4	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	45.7	45.7	0.0	0.0	0.000	0.000	0.000	0.000	.371	.371
50000 (100000	23.0	23.0	0.0	0.0	0.000	0.000	0.000	0.000	9.596	9.596
100000 (200000	3.0	3.0	0.0	0.0	.068	.068	0.000	0.000	21.318	21.318
200000 (*****	.6	.6	0.0	0.0	.005	.005	0.000	0.000	16.304	18.304
TOTALS										
INCOME CLASS	TAX	(POSITIVE	PORTION)	٥٤	ITLAYS (NEG	ATIVE PORT	(NOI)	TAX (S	IET OF OUTL	AYS)
	PLAN	X PLAN	ГУ СНА	NGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN 1	CHANGE
(DOLLARS)	V\$ HIL	Ifi \$) ((。	L) (\$ M	IL) (\$	HIL) (\$	HIL)	(\$ HIL)	(\$ MIL)	(\$ 1IL)	(\$ AIL)
++**+** (5000	1.			0.0	8	8	0.0	٥.	.6	0.0
5000 (10000	11.			0.0	-2.8	-2.3	0.0	9.1	9.1	0.0
10000 (15000	29.			0.0	0.0	0.0	0.0	29.0	29.0	0.0
15000 (20000	46.			0.0	0.0	0.0	0.0	46.7	46.7	0.0
20000 (30000	93.			0.0	0.0	0.0	0.0	93.3	93.3	0.0
30000 (50000	264.			0.0	0.0	0.0	0.0	264.7	264.7	0.0
50000 (100000	210.			0.0	0.0	0.0	0.0	210.9	210.3	0.0
100000 (200000	81.			0.0	0.0	0.0	0.0	81.3	81.3	0.0
200000 (*****	58.			0.0	0.0	0.0	0.0	58.4	58.4	0.0
TOTALS		4 797								



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan 1: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1989 Levels of Income

-----ADJUSTED GROSS INCOME TAXABLE RETURNS NUMBER OF RETURNS TAXABLE INCOME INCOME CLASS SAMPLE AGGREGATE PLAN X PLAN Y PLAN X PLAN Y CHANGE PLAN X PLAN Y (UNITS) (000°S) (000°S) (000°S) (\$ MIL) (DOLLARS) 317 53.6 ******* (5000 42.6 8.5 8.5 -38.0 -38.0 0.0 53.6 53.3 40.2 40.5 346.7 346.7 0.0 232.0 232.0 42.9 38.9 39.3 543.5 543.5 0.0 361.2 361.2 5000 (10000 227 10000 (15000 155 0.0 10000 (15000 15000 (20000 118 31.2 28.6 29.5 581.4 581.4 0.0 432.9 432.9 0.0 910.6 910.6 20000 (30000 198 49.7 44.3 49.0 1191.2 1191.2 0.0 1935.3 1935.3 30000 (50000 237 66.1 65.1 66.1 2332.2 2332.2 50000 (100000 197 26.4 26.4 26.4 1436.8 1436.8 100000 (200000 129 3.2 3.2 3.2 338.5 338.5 200000 (******** 121 .6 .6 .6 168.7 168.7 TOTALS 1699 316.1 255.8 263.2 6900.9 6900.9 26.4 26.4 26.4 1436.8 1436.8 0.0 1211.8 1211.8 0.0 290.5 290.5 0.0 141.0 141.0 0.0 0.0 5568.9 5568.9 ITEMIZED RETURNS RETURNS WITH OUTLAY EARNED INCOME CRED. MINIMUM TAX ALTERNATIVE MINIMAX _______ PLAN X PLAN Y PLAN X PLAN Y PLAN X PLAN Y PLAN Y PLAN X PLAN Y (000°S) (000°S) (000°S) (000°S) (\$ mil) (\$ mil) (\$ mil) (\$ mil) (\$ mil) (\$ mil) (DOLLARS) .040 .040 .786 .786 0.000 0.000 4#4#### (5000 5.2 5.2 2.2 2.2 3.6 3.6 19.9 19.9 15.2 15.2 7.3 7.3 3.372 3.372 0.000 0.000 0.000 0.000 0.0 0.0 0.13 .013 0.000 0.000 0.000 0.000 0.0 0.0 0.000 0.000 0.000 0.000 0.000 5000 (10000 10000 (15000 15000 (20000 20000 (30000 31.4 31.4 0.0 0.0 0.000 0.000 0.000 0.000 0.000 0.000 30000 (50000 45.7 45.7 0.0 0.0 0.000 0.000 0.000 0.000 .371 .322 23.0 23.0 0.0 0.0 0.000 0.000 0.000 0.000 3.596 50000 (100000 7.478 3.0 3.0 0.0 0.0 .068 .068 0.000 0.000 21.318 14.635 .6 .6 0.0 0.0 .005 .005 0.000 0.000 15.304 14.196 147.6 147.6 3.5 3.5 4.244 4.244 0.000 0.000 47.629 36.731 100000 (200000 200000 (4***** TOTALS TAX (POSITIVE PORTION) OUTLAYS (NEGATIVE PORTION) TAX (NET OF OUTLAYS) INCOME CLASS PLAN X PLAN Y CHANGE PLAN X PLAN Y CHANGE PLAN X PLAN Y (S MIL) (DOLLARS) .6 4###### (5000 1.4 11.3 29.0 1.4 1.4 0.0 -.8 -.8 0.0 .6 0.0 5000 (10000 12.1 .2 -2.8 -2.8 0.0 9.1 9.4 10000 (15000 29.3 .3 0.0 0.0 0.0 29.0 29.3 . 3 1.1 46.7 47.9 93.3 102.9 15000 (20000 46.7 47.3 0.0 0.0 0.0 1.1 93.3 102.9 0.0 3.6 0.0 20000 (30000 0.0 264.7 268.8 0.0 0.0 0.0 264.7 268.8 30000 (50000 4.1 210.9 215.5 4.6 0.0 0.0 0.0 210.9 215.5 50000 (100000 81.3 83.0 1.8 58.4 59.2 .8 797.4 820.0 22.6 1.8 0.0 0.0 0.0 81.3 0.0 0.0 0.0 58.4 -3.6 -3.6 0.0 793.8 83.0 100000 (200000 1.8 59.2 200000 (****** .3 816.4 22.6 TOTALS



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

		PRESENTLY RETURNS		PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR! CHANGE	NS WHICH
Thi Co	- C1 000	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
INCL	ME CLASS	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMCUNT OF TAX	TE NUMBER	AMOUNT OF
(00)	LLARS)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	IMCREASE (\$ MIL)	RETURNS RUNITS)	CHANGE IS MILI
*****	(5000	з.	2. 200	₹.	8. 000	ð.	3. 398	ð.	9. 999	д.	9. 206
5000	(18006	3.	9.659	₹.	9. 308	0.	0.000	0.	8. 888	ð.	2.000
19882	(15000	₹.	2. 300	0.	9. 200	∂.	9. 388	551.	. 013	2.	2.23
: Soer	(54888	8.	9. 200	627.	. 435	0.	8.888	2346.	. 222	5.	35.50
20220	39899	2.	8.888	3953.	5 . 3 5 7	9.	2.238	7424.	7.573	₹.	9. 22
39886	(50000	€.	9.000	969.	1.019	ð.	9.000	3499.	2.659	∂.	a. 98
29999	199999	8.	ð. 200	5.	. 015	8.	9. 999	3553.	4.321	₹.	₹. ₹₹
169969	(566668	ð.	9. 300	9.	9.000	0.	9. 338	625.	1.788	₽.	2. 8
	(******	ð.	0.000	9.	9. 888	1.	238	204.	.798	٤.	ð. A
EMIZE.	Total	₹.	8.888	5753.	7.426	1.	308	16312.	15.174	8.	8.8
*****	(52 00	ð.	a. 200	ð.	ə. ə əs	ð.	ð. 0 00	₹.	è. 208	₹.	ર. સ્ટ
5000	(19999	ð.	9. 966	303.	. 104	8.	8.000	1325.	. 243	€.	8.21
10000	(15000	₹.	9. 568	345.	.128	₹.	3. 203	911.	. 292	∂.	2. 8
15998	(20000	₹.	9. 299	149.	. 258	ð.	0.000	293.	.195	0.	8.8
29888	38088	٠.	3. 200	793.	1. 348	∂.	9. 232	2114.	1. 953	ð.	8.2
36368	58888	€.	9.000	₹.	9. 989	e.	3. 888	967.	1.464	ð.	8.8
52865		0.	9. 269	Э.	9. 888	0.	9. 200	4 <u>2</u> 4.	. 239	₹.	5. 2.
:00000	(386669	8.	9. 998	8.	9.800	0.	9.000	∂.	<i>ે. સ્ટેસ</i>	€.	8.8
	(*******	٥.	2. 200	9.	8. 888	3.	8. 888	₹.	ે. રહેલ	2.	5.24
N-ITEXI	ZE. Total	8.	8. 888	1590.	1.345	∂.	8.868	5 ₹33.	4,435	6.	3.00
*****	(5 260	ð.	a. 200	0.	2. 200	8.	0. 268	ð.	a. 400	٥.	ð. 88
5988		.5	3. 388	303.	. 124	۶.	3. 398	1325.	.243	ð.	3.8
	(15059	2.	8.200	345.	.120	ð.	2. 200	1572.	.325	₹.	
15888		д.	8.000	975.	.515	e.	9. 889	2539.	1.117	٤.	8.8
22653	38666	∂.	9. 200	4746.	5. 997	8.	2. 200	9538.	9.625	3.	2. 8
39689	58888	8.	3. 200	969.	1.019	0.	3. 300	4466.	4.123	٥.	5.5
50000	(198908	٥.	8. 220	5.	. 015	ð.	8. 888	3377.	4.611	∂.	3. 8
196509		ð.	3. 383	0.	8. 200	0.	2.000	525.	1.788	8.	8.8
228863	(********	∂.	ð. 200	8.	3. 208	1.	203	284.	.738	₽.	2.3
L RETUR	RNS, Total	0.	0.000	7343.	8.771	1.	800	24345.	32.6 8 9	٥.	3.3



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 11

Data for: FEDERAL FILERS ONLY

Plan Y: CONFERENCE PROVISION #12 EXPANDED EARNED INCOME CREDIT

EAPHNUE	TO EHRNED IN	COUE CKENI	. !			1707 LE	A612 OL THE			
THEOME CLASS	NUMBER OF						INCOME			
INCOME CLASS							CHANGE			
(DOLLARS)										
4******* (5000	317	42.6	8.5	8.5	-38.0	-38.0	0.0	53.6	53.6	0.0
5000 (10000	227									
10000 (15000	155								361.2	
15000 (20000		31.2		23.5		581.4			432.9	
20000 (30000	138						0.0			
30000 (50000	237						0.0		1935.3	
	137									
	123									
200000 (*****										
TOTALS	1699	316.1	263.2	254.5	6300.3	6300.3	0.0	5568.9	5568.9	0.0
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	COME CRED.	MINIM	IN TAX	ALTERNATIV	XATHIR 3V
INCOME CLASS	CLAH V	GLAU V	DI ANI V	SLAU V	SI AU V	DI ALI V	DI ANI V	St Au V	SI AD V	61 ASI V
(DOLLARS)	PLAN X (000'S)									
****** (5000	5.2.	5.2	2.2	2.7	.786	1.643	0.000	0.000	.040	.040
5000 (10000	3.6	3.6	7.3	11.5	3.372	8.405	0.000	0.000	0.000	0.000
10000 (15000	19.3	19.3	0.0	5.2	.013	6.167	0.000	0.000	0.000	0.000
15000 (20000				0.0	0.000	.299	0.000	0.000	0.000	0.000
20000 (30000	.31.4	31.4	0.0		0.000	.001	0.000	0.000		0.000
30000 (50000	45.7	45.7	0.0		0.000	.011	0.000		.322	
50000 (100000	23.0	23.0	0.0					0.000	7.478	
100000 (200000	3.0	3.0		0.0			0.000	0.000	14.695	14.635
200000 (*****	.6			0.0					14.196	14.196
TOTALS	147.6	147.6	9.5	19.4	4.244	16.631	0.000	0.000	36.731	36.731
							TION)			
INCOME CLASS	PLAN	X PLAN	N Y CHA	INGE PL	.an X i	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	\$ MIL	.) (\$ M]	[L) (\$?	IIL) (\$	HIL) (MIL)	(\$ AIL)	.s MIL)	(\$ MIL)	(\$ #IL)
******* (5000							9			
5000 (10000							-4.3			
10000 (15000	29.			-3.0	0.0	-3.2	-3.2		23.1	
15000 (20000	47.			3	0.0	0.0	0.0	47.3	47.6	3
20000 (30000	102.			0		0.0	0.0	102.3	102.3	
30000 (50000	268.			0		0.0	0.0	268.8		
50000 (100000	215.	5 215		0.0	0.0	0.0	0.0	215.5	215.5	0.0
	A S	0 83	3.0	0	0.0	0.0	0.0	87.3	83.0	0
100000 (200000	83.	-					A A			
200000 (******	59. 820.	3 50	3.2 5.0	= A	Δ Δ	0.0	0.0	59.2	59.2	0 -12.4

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

(DOLLARS)	LASS	RETURNI NONTA		-							D THEIR
(DOLLARS) HETTER (5 5000 (16 10000 (15 15000 (56 50000 (120 120000 (20 120000 (20 120000 (20	INCOME CLASS		11. 14. 14. 14.	TAXA	BLE	TAX DE	CREASES	TAX IN	CREASES	CHANG: TYPE OF	DEDUCTION
5000 (10 10000 (11 15000 (20 20000 (30 30000 (10 50000 (10 200000 (20 200000 (10	5)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMGUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ 111)
5000 (10 10000 (11 15000 (20 20000 (30 30000 (50 50000 (12 200000 (*******************************		1011107	19 1127	10/12/5/	17 8127	1011107	17 //12/	10/11/07	(PAE)	1311/3/	/3 /2=7
5000 (10 10000 (11 15000 (20 20000 (30 30000 (50 50000 (10 100000 (20 200000 (********************************	5000	4	3 300	a	1 100	20	_ 204		9. 998	2	
10000 (15 15000 (26 20000 (36 30000 (56 50000 (120 100000 (20 200000 (********************************	52 88 1 0008	ð. ð.	ð. 300 ð. 300	0. 0.	0.000 0.000	28. 217 9.	284 -1. 315	ð. 8.	8.008	8. 8.	ર. સ્ટ્રેલ ર. ર સ્ટ્રેલ
15000 (20 20000 (36 30000 (56 50000 (120 120000 (20 200000 (1			-2.340	8.	3. 300	5644.	-3.368	₹.	9. 200	2.	3. 386
20800 (30 38080 (50 50800 (120 180800 (280 280800 (*********************************	15000	2546.				602.			3. 200		3.28
30000 (56 50000 (120 100000 (200 200000 (********************************	20000	8.	8. 888 8. 388	ð.	0. 308		855	8.	3. 383	0. 0.	a. 2a
50000 (126 120000 (206 220000 (*****	38888	0.		ð.	3. 888	0.	3. 238	ð.	8. 888	3.	
199999 (299 299999 (****	50000	₹.	6.666	0.	2.228	717.	011	8.			86.8
220200 (****	20000	0.	9.000	0.	3, 200	3.	0. 888	8.	0. 300	0.	3. 20
	88888	0.	0.000	0.	0.000	19.	012	₹.	3. 200	8.	0.00
TEMIZE, TO		ð.	0.000	8.	3. 308	2.	3. 220	a.	8.868	₹.	2.00
	Total	2645.	-2, 048	8.	ð. 8 90	10189.	-4.758	д.	e. કેક્સ્ટ	8.	ð. 28
 	5000	0.	ð. 000	2.	3. 399	2548.	353	a.	ð. 2 38	2.	2, 28
5888 (1)	18888	3471.	-1.387	0.	8. 266	3295.	-3.719	9.	∂. ૮૮ૹ	₹.	2.38
13888 (1	15008	2554.	-1.904	₹.	9. 598	4198.	-2, 793	0.	3.228	.5	2. 38
15888 (28	20000	e.	9.808	9.	8.388	1146.	243	a.	5. 580	.5	3.28
20020 (3	32003	2.	a. 200	8.	3. 200	90.	201	5.	3. 222	2.	3. 22
38888 (5	50000	2.	0. 222	2.	0.000	3.	3.000	8.	3. 220	2.	3.22
50000 (12	22003	₽.	3. 200	2.	3. 998	8.	2. 228	.5.	2. 222	2.	2. 28
:50000 (22	22020	2.	8. 200	2.	0.280	186.	313	ð.	2, 288	۲.	0.08
200000 (****	****	8.	2. 220	3.	3. 200	:5.	302	₹.	2. 222	2.	2. 22
CON-ITEMIZE. T	Tota!	5824.	-3.811	8.	8. 200	17579.	-7.623	₹.	3. 220	₹.	35.5
****** (5888	a.	3. 288	3.	3. 228	2677.	357	۶.	2. 233	ξ,	3 00
	188861	3471.	-1.387	ð.	છ. રહેર	11474.	-5.234	٥.	855.5	₹.	2.28
10000 (1		5200.		₹.	8. 228	12842.	-5. 154	ē.		.5	
	22000	8.	8. 220	2.	835.6	:748.	239	٤.	3, 220	٤.	2.30
	32023	ð.	2.200	a.	2.200	50.	201	3.	2, 233	2.	2. 33
	50000	3.	2.000	₹.	0. 220	7:7.	211	3.	3.223	2.	2.22
58888 (18		8.	0. 200	2.	ð. ₹88	ð.	2. 998	a.	3, 352	2.	2. 23
188888 (28		0.	895.5	0.	8.868	208.	-, 231	٥,	3. 202	3.	0.00
200000 (****		0,	0,000	0.	0,000	2021	1000	67	0,000		2.56
ELL RETLANS. T		ð.	8. 300	8.	8. 228	15.	382	2.	2. 282	· a.	2.20





FEDERAL TAX LIABILITY FOR MONTANA

Plan K: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 12

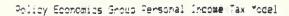
Plan Y: CONFERENCE PROVISION #13

Data for: FEDERAL FILERS ONLY

REPEAL POLITICAL CONTRIBUTION CREDIT

	NUMBER OF	RETURNS								
	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000'S)	(0001S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ fil)
****** (5000		42.6	8.5	8.5	-38.0	-38.0	0.0	53.6	53.6	0.0
5000 (10000	227		37.0		346.7	346.7	0.0	232.0	232.0	0.0
10000 (15000					543.5					
15000 (20000	118	31.2	29.5	29.5	581.4					
20000 (30000	198	49.7	49.0	49.0	1191.2	1191.2	0.0	310.6	310.€	0.0
30000 (50000	237	66.1	66.1	66.1	2332.2	2332.2	0.0	1335.3	1335.3	0.0
50000 (100000	137	26.4	26.4	26.4	1436.8	1436.8	0.0	1211.8	1211.3	٥.(
100000 (200000	129	3.2	3.2	3.2	338.5	338.5	0.0	290.5	230.5	0.6
200000 (******										
TOTALS				254.5			0.0			
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	UNININ	XAT MI	ALTERNATIV	ZE MINTAX
INCOME CLASS	DI ON Y	DI QN Y	DI ON Y	DI QN Y	DI DN Y	DI AN Y	DI ON Y	DI DN Y	DI AN Y	DI CH Y
(DOLLARS)	PLAN X (000'S) 5.2 3.6 19.9 15.2 31.4 45.7 23.0	(000,2)	(000°S)	(000'S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ AIL)	(\$ MIL)
******* (5000	5.2	5.2	2.7	. 2.7	1.643	1.643	0.000	0.000	.040	.040
5000 (10000	3.6	3.6	11.5	11.5	8.405	8.405	0.000	0.000	0.000	0.000
10000 (15000	19.9	19.9	5.2	5.2	6.167	6.167	0.000	0.000	0.000	0.00
15000 (20000	15.2	15.2	0.0	0.0	.239	.299	0.000	0.000	0.000	0.00
20000 (30000	31.4	31.4	0.0	0.0	.001	.001	0.000	0.000	0.000	0.00
30000 (50000	45.7	45.7	0.0	0.0	.011	.011	0.000	0.000	.322	.32
50000 (100000	23.0	23.0	0.0	0.0	0.000	0.000	0.000	0.000	7.478	7,47
100000 (200000	3.0	3.0	0.0	0.0	.039	.033	0.000	0.000	14.635	14.68
*******	.6	.6	0.0	0.0	.007	.007	0.000			
TOTALS	147.6	147.6	19.4	19.4	16.631	16.631	0.000	0.000		
		((POSITIVE	PORTION)	Of	JTLAYS (NEG	SATIVE PORT	ION)	TAX (NET OF 3UTU	.AYS)
INCOME CLASS		X PLAN	У ГИО	NGE DI	AN Y C	I AN Y	CHANGE	DIGN Y	DL SN 7	CHANG
(DOLLARS)	(\$ MIL						(\$ MIL)	(\$ AIL)	s all	(\$ AIL)
******* (5000	1.	4 1	. 4	0.0	-1.6	-1.6	0.0	2	2	0.
5000 (10000	11.			.1	-7.1	-7.1	0.0	4.3	4,4	
10000 (15000	26.	.3 26	.6	.3	-3.2	-3.2	0.0	23.1	23.4	
15000 (20000	47.	.6 47	.7	.2	0.0	0.0	0.0	47.6	+7.7	
20000 (30000	102.	.9 102	.9	.0	0.0	0.0	0.0	102.3	102.3	
30000 (50000	268.			٤.	0.0	0.0	0.0	268.8	263.4	
50000 (100000	215.			.3	0.0	0.0	0.0	215.5	215.7	
100000 (200000	83.			.0	0.0	0.0	0.0	83.0	83.1	
200000 (******	59.			.0	0.0	0.0	0.0	59.2	59.2	
TOTALS	816.				-11.3	-11.9	0.0	804.1	805.6	







DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTHAG

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

DODUICIONE AL CO

PROVISIONS #1 - 12

Data for: ALL RETURNS

Plan Y: CONFERENCE GROVISION #13
GEPEAL POLITICAL CONTRIBUTION CREDIT

		PRESENTL	Y TAXABLE	PRESENTLY	NENTRYABLE	FETURNS	WITH A CHANG	SE IN TAX L	IABILITY		va which
1) Aniet (1	3/ 450	RETURN NONTA	S MADE XABLE	RETURN TAXA		PE XAT	CREASES	TAX IN	CREASES		D 7-819
INCOME C	.1.25	NUMBER OF	AMOUNT OF TOX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT SE TAX	7679ER OF	arawat Je tay	WUTSES IF	270037 12
(DOLLAR	RS)	RETURNS (UNITS)	DECREASE (\$ MIL)		INCREASE (\$ MIL)	RETURNS (UNITS)			INDREPSE		
****** (5000	ð.	8. 223	ð.	8, 200	3,	9. 200	a.	2, 222	2.	3 070
	13208	8.	3. 888	١.5	8.888	3.	9.232	8.			
10030 (15000	8.	0. 200	9.	3. 200	₹.	3. 220	2955.	.112	2.	2. 22:
	20000	ð.	3. 330	₹.	3. 239	3.	3. 300	6841.	.151	٥.	2, 38
20000 (30000	ð.	8. 200	ð.	8. 200	₹.	2. 200	658.	.312	2.	2, 22
38888 (50000	ð.	8. 200	₹.	866.6	8.	8.888	5698.	, 532	₹.	2,33
50000 (1	60006	₽.	3. 200	ð.	9. 220	Ø.	3. 200	2701.	.343	ð.	25.25
	200000	ð.	885.5	ð.	8.888	0.	8.888	504.	. 837		8,00
222222 (***	*****	2.	2. 200	ð.	9. 200	· 2.		148.			2.22
TEMIZE.	Total	3.	8. 368	٥.	8.800	8.	3. 022	18696.	1.114	∂.	₹. 27
******* (5200	٥.	2. 2 00	e.	ર. ૧૨૭	8.	3. 888	۶.	2. 220	₹.	2. 20
5888 (18888	8.	ð. 2 28	8.	2. 288	₹.	8.888	532.	. 388	٥.	2.28
12323	15828	ð.	0. 200	ð.	9. 20 9	₹.	2. 222	2873,	.172	₹.	2. 3
15888 (20000	г.	9. 288	ð.	3. 228	₹.	3. 300	574.	. ∂27	₹.	3.33
22220 (30200	٥.	3. 200	8.	2. 330	٤.	3. 202	229.	. 215	٠,5	8.8
	52223	ě.	3. 222	а.	888.6	₹.	885.5	3454.	. 272	₹,	8.3
58888 ()	20000	ð.	d. 228	3.	9. 200	3.	2. 228	537.	. 828	₹.	2. 20
	00000	₹.	8. 999	₹.	2. 200	8.	3. 329	8.	3.338		
220030 (+++		2.	3. 229	9.	8. 228	2.	3. 200	3.			
ON-ITEMINE.		₹.	3.880	e.	3. 388	0.	3. 282	3620.		ð.	
****** (5220	ð.	ð. 2 00	2.	ð. 2 20	a.	2, 289	2.	2, 202	3.	2, 22
5888 (₹.	8. 320	8.	8. 228	ð.	8. 388	332.	. 258	.5	
19999 (15000	ð.	3. 300	ð.	2.220	2.	8, 200	5826.	.23:	3.	2. 28
:5800 (38888	д.	0. 300	ð.	8.888	ð.	3. 282	6615.	.197	è,	2.3
E8888 (38888	ð.	3. 200	₹.	855.5	8.	3. 339	373.	. 327	2.	2.24
36666 (58888	₹.	3. 328	ø.	8. 290	ð.	8.868	9152.	. 591	8.	7.7.
	120000	ð.	0.200	ð.	3. 208	a.	2. 200	3338.	.271	₹.	2. 2
. 38888 (3		ð.	3. 288	0.	3.388	8.	3.238	E24,	. 237	è.	2.2
200000 (***		3.	8.208	3.	2.200	3.	2. 288	148.	. 223	.5	3. 2
LE RETURNS.		₹.	8.888	d.	3. 398	0.	8.888	27395.	1,493	ζ,	3.3



Policy Economics Group Personal Income Tax Model Policy Economics Group

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS W1 - 13

Plan Y: CONFERENCE PROVISION #14 MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

**************************************			TAXABLE		ADJUST				(ABLE INCOM	
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(00015)	(000'S)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(\$ HIL)
******* (5000 5000 (10000	317	42.6	8.5	12.9	-38.0	-38.0	0.0	53.6	72.9	19.3
5000 (10000	227	53.3	37.0	35.0	346.7	346.7	0.0	232.0	214.7	-17.3
10000 (15000	155	42.9	34.1	28.4	543.5	543.5	0.0	361.2	321.7	-39.5
15000 (20000	118	31.2	29.5	28.1	581.4	581.4	0.0		397.7	
20000 (30000	198	49.7	49.0	48.3	1191.2	1191.2	0.0	310.8	824.4	-86.2
30000 (50000	237	66.1	66.1	66.1	2332.2	2332.2	0.0	1935.3	1777.4	-157.8
50000 (100000	197		26.4	26.4	1436.8		0.0	1211.8	1150.3	-61.0
100000 { 200000			3.2	3.2	338.5	338.5	0.0	290.5	235.3	-4.7
200000 (******	121		.6				0.0			
TOTALS	1699	316.1	254.5	249.1	6900.9		0.0		5185.2	
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	COME CRED.	HININ	M IAX	ALTERNATIV	ZATRIN 3
INCOME CLASS			51 AU V							
(DOLLARS)			PLAN X (000'S)				PLAN X (\$ MIL)			
******* (5000	5.2	5.2	2.7	2.7	1.643	1.643	0.000	0.000	.040	.040
5000 (10000	3.6		11.5					0.000	0.000	
10000 (15000	19.9	19.9		9.9						
15000 (20000	15.2	15.2	0.0				0.000			0.000
20000 (30000	31.4	31.4	0.0	0.0						0.000
30000 (50000	45.7	45.7	0.0		.011					
50000 (100000	23.0	45.7 23.0	0.0	0.0	0.000			3 000	7.477	6 149
	2.0	3.0	0.0							
100000 (200000		3.0			.007					14.468
200000 (****** TOTALS	147.6	147.6	19.4	24.6			0.000			
	TAX	((POSITIVE	PORTION)	01	JTLAYS (NEC	GATIVE POR	TION)	TAX ()	NET OF OUTL	LAYS)
INCOME CLASS	21 AN	Y 01 0N	Y CHA	NGF DI	an y	DIAN Y	CHANGE	DEAN Y	91 2N Y	CHANGE
(DOLLARS)	(\$ MIL						(\$ MIL)	(\$ MIL)	(S. MIL)	(\$ MIL)
******* (5000	1.	4 8	2.6	1.2	-1.6	-1.6	0.0	2	1.0	1.3
5000 (10000	11.	.5 11	1.1	-, 4	-7.1	-7.8	7	4.4	3.3	-1.1
10000 (15000	26.	.6 25	5.2 -	1.4	-3.2	-4.8	-1.6	23.4	20.4	-3.0
15000 < 20000	47.	.7 43	3.0 -	4.8	0.0	1	1	47.7	42.3	-4.8
20000 (30000	102.			4.5	0.0	0.0	0.0	102.9	88.4	-14.5
30000 (50000	269.			5.2	0.0	0.0	0.0	269.4	234.1	-35.2
50000 (100000	215.			8.8	0.0	0.0	0.0	215.7	197.0	-18.8
100000 (200000	83.			1.0	0.0	0.0	0.0	83.1	82.1	-1.0
200000 (******	59.	.2 58	3.3	3	0.0	0.0	0.0	59.2	58.3	



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE PILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

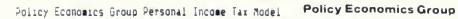
MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE	PRESENTLY RETURNS	NONTAXABLE S MADE	RETURNS	WITH A CHAN	GE IN TAX C	IABILITY		HOINA E
1.00	ut 3: 300	NENTA		TAXA		TAX DE	CREASES	TRX IN	CREASES		252127724
INCO:	¥E CLASS	NUMBER GF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER 3F RETURNS	AMOUNT GE TAX DECREASE	NUMBER OF RETURNS	AMCUNT OF TAX INCREASE	NUMBER CR RETURNS	AMOUAT DE TAX EBARE
(90)	LARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(ENITS)	(\$ MIL)	(UNITS)	(\$ FIL)	(45.173)	(5 412)
		2	2 200		2 222		20.7	77.			2.22
5394		ð. a	8. 888	Q. Q.	8. 888 8. 888	3.	203	774. ₹.	.117 3.238	ð.	2, 223
5888		∂.		a.		737.	073		.339	2.	2. 230
10000		4659.	-1.386	ð. 2.	0. 200 3. 300	19845.	-1.771	54 ∂ 1. 3797.	.333	ð. 3	2, 25
15888		:328.	576			9687.	-2.982			2.	
20000		393.	274	0.	8. 880	24199.	-9.720	5807.	.563	2.	2. 28
30000		9.	8. 888	8.	0. 200	43611.	-24.129	2098.	. 242	2.	3.38
52000		1.	389	ð.	8. 200	21735.	-18. 328	141.	. 831	٥.	7. 20
138888		8.	9. 999	8.	9. 228	:217.	-1.214	772.	. 239	₽.	8.38
	\ !!!!!!!!	д.	9. 228	9.	ð. 0 00	253.	295	53.	. 219	ð.	8. 88
TEMIZE.	Total	6381.	-2. 336	₫.	ð. 888	112287.	-58.136	19843.	1.825	∂.	ê. 20°
******		1627.	262	5967.	. 388	1734.	072	11956.	1.183	3.	3. 28
2669	(19883	2169.	264	183.	.012	23532.	-3.497	15842.	2.457	ð.	2.20
10000	(15200	1915.	256	∂.	e. 988	15580.	-2, 793	7508.	1.227	3.	6.26
15000	39698	74.	469	₹.	8. 288	13421.	-2.661	2532.	. 482	8.	₹.9₹
28888	(32266	300.	136	₹.	8. 228	15614.	-5.643	2419.	.317	∂.	હે. સ્ટ
38888	52020	2.	3. 300	8.	0. 200	19581.	-11,441	572.	. 097	€.	8.78
E0000	(: 38698	₹.	3. 228	ð.	3. 200	1397.	349	755.	.173	3.	3.28
120222	288888	3.	8. 388	8.	8. 288	ø.	3. 248	∂.	8.228	۵.	\$5.5
220000	(*******	₹.	8. 300	8.	8. 200	ø.	2. 200	ð.	3. 230	2.	a. 22
ON-ITEMI	ZĒ. Totai	5186.	-1.337	5150.	. 480	32 638.	-27. ₹55	42915.	5. 5!7	ê,	3.33
******	(5000	:627.	862	5967.	, 388	1737.	-, 375	12751.	1.299	3.	3, 38
5000		3169.	864	183.	. 812	2427 8.	-3.572	16842.	2.457	₹.	
	15000		-1.652		2. 202		-4, 554		_	2.	
:5000		1402.	585	0.	8. 888	23108.	-5.563	5429,	. 758	ð.	2.20
22308		593.	209	2.	0. 300	39813.	-15.362	9225.	. 388	3.	3. 22
38888		٥.	0. 288	8.	3. 383	63112.	-35, 570	2772.	. 339	₹.	2.22
50000		4.	200	д.	3. 200	23132,	-18.377	897.	. 284	ð.	2. 22
	89888	₹.	8. 200	2.	3. 888	1217.	-1,214	772.	.239	٥.	3.22
	(********	ð.	3. 228	ð.	3. 208	253.	295	£3.	. 215	3.	8. 22
	NS, Total	11567.	-3.372	6150.	. 420	292985.	-85.198	626 57.	7.742	3.	2.52







FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

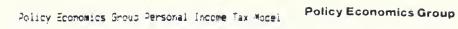
Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 14

Data for: FEDERAL FILERS ONLY 1989 Levels of Income

Plan Y: CONFERENCE PROVISION #15 INCREASED STANDARD DEDUCTION

	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	CABLE INCOM	E
	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHÂNGE
(DOLLARS)	(UNITS)	(000'5)	(000,2)	(000,2)	(\$ NIL)	(\$ MIL)	(\$ NIL)	(\$ UTF)	(\$ HIL)	(\$ BIL)
******* (5000	317	42.6	12.9	3.6	-38.0	-38.0	0.0	72.9	12.7	-60.2
	227									
	155									
15000 (20000		31.2			581.4					
20000 (30000	198	49.7	48.3	48.3	1191.2	1191.2	0.0	824.4	621.5	-202.3
30000 (50000	237	66.1	66.1	66.1	2332.2	2332.2	0.0	1777.4	1439.5	-277.9
	137	26.4	26.4	26.4	1436.8	1436.8	0.0	1150.8	1045.6	-105.2
100000 (200000	129	3.2	3.2	3.2	338.5	338.5	0.0	285.3	274.0	-11.8
200000 (******	121	.6	.6	.6	168.7	168.7	0.0	139.8	137.4	-2.4
100000 (200000 200000 (****** TOTALS	1699	316.1	249.1	240.2	6300.3	6300.3	0.0	5185.2	4144.9	-1040.3
	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	MINIM	IM TAX	ALTERNATIV	E MINTAX
INCOME CLASS										
	PLAN X									
(DOLLARS)	(000'S)	(000'S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
****** (5000	5.2									
5000 (10000	3.6	3.6	11.5	11.5	8.405	8.405	0.000	0.000	0.000	0.000
10000 (15000	19.9	15.1	9.9	9.9	6.167	6.167	0.000	0.000	0.000	0.000
15000 (20000	15.2	10.2	.6	.6	.299	.233	0.000	0.000	0.000	0.000
20000 (30000	31.4	20.5	0.0	0.0	.001	.001	0.000	0.000	0.000	5.000
30000 (50000	45.7	41.6	0.0	0.0	.011	.011	0.000	0.000	.333	.343
50000 (100000	23.0	18.8	0.0	0.0	0.000	0.000	0.000	0.000	a. +85	3.558
100000 (200000	3.0	2.3	0.0	0.0	.033	.099	0.000	0.000	15.645	15.643
*******	.6	.6	0.0	0.0	.007	.007	0.000	0.000	14.468	14.471
TOTALS										
	TAX	((POSITIVE	E PORTION)	01	UTLAYS (NEC	GATIVE POR	(NOI)	TAX (r	NET OF OUT	.AYS)
INCOME CLASS										
(DOLLARS)	FLHN S MI	X PLH(1 Cnr [L) (\$ 1	IIL) (\$	LAN X F MIL) (1	MIL)	(3 MIL)	(\$ MIL)	(\$ 3IL)	(\$ MIL)
******* (5000	2.	.6 8	2.2	5	-1.6	-1.6	0.0	1.0	.5	5
5000 (10000	11.			1.9	-7.8	-8.2	4	3.3	1.0	-2.3
10000 (15000	25.			2.5	-4.8	-4.3	1	20.4	17.7	-2.7
15000 (20000	43.			2.6	1	1	0	42.3	+0.3	-2.6
20000 (30000	88			4.8	0.0	0.0	0.0	88.4	33.6	-4.3
30000 (50000	234.			-5.9	0.0	0.0	0.0	234.1	228.2	-5.3
50000 (100000	197			1.5	0.0	0.0	0.0	137.0	195.5	-1.5
100000 (200000	82.			0	0.0	0.0	0.0	82.1	32.1	0
200000 (******	58.				0.0	0.0	0.0	58.3	58.9	0.0
TOTALS	742				-14.3	-14.8	6	728.1	707.8	-20.3
. Jilla W	. 1									2000



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15 INCREASED STANDARD DEDUCTION Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1989 Levels of Income

			Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	.IAB:LITY	957135 JHANGS	
5):50W	- 01 000	NENTA		TAXA		TAX DE	EREASES	TAX IN	CREASES		DEDLOTTO:
INCUM	E CLASS	NUMBER OF	AMOUNT OF TAX	MUMBER OF	AMCUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER GE	RACUNT OF TAX	NUTBER	SHOUNT OF
(961	_ARS)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	CECREASE (# MIL)	RETURNS (UNITS)	INCREPSE (\$ MIL)	FETURE (STIKE)	CHANGE (\$ *CL)
t irest (5200	ð.	ə. 200	ð.	e. 30 2	8.	ð. 200	ē.	2. 222	342.	2. 22:
5000 (10000	ē.	3. 388	0.	3.238	3.	8. 200	3.	8. 288	3.	0. 220 3. 322
10000 (15000	2.	3.203	0.	8. 888	4857.	258	8.	2.232	4857.	-, 281
15208 (29999	8.	0.000	2.	0.000	4945.	831	8.	8.882	4945.	83
20000 (32989	ð.	9.000	2.	8. 200	10885.	-1.582	ē.	2. 200	12285.	-1.38
38888 (52200	ð.	8. 200	0.	8. 228	4117.	518	8.	8.200	4117.	-,5:
50220	102000	9.	9. 220	9.	9. 999	4171.	-, 471	8.	8. 388	4177.	47
: 20200 :	288888	8.	8. 888	0.	3. 900	31.	-, 329	2.	2. 309	31.	82
200000 (1	******	ð.	0. 208	e.	0. 200	0.	0. 200	8.	8. 233	2.	0. 22
TEMIZE.	Total	8.	8.888	8.	9. 200	29 005.	-3.783	3.	2. 222	29953.	-3.78
*******	5000	3302.	₹87	9.	a. aaa	12093.	463	₹.	ð. 2 2 0	ð.	2. 20
5000 (19000	5471.	186	0.	9. 888	35887.	-2.302	è.	8.888	₹.	5.33
19999 (15999	3.	8. 200	è.	8. 200	20699.	-2.415	ð.	8. 228	∂.	6. 26
15888 (50666	5 9.	208	8.	3. 888	15981.	-1.777	₹.	9. 200	∂.	27.28
33550	39000	73.	∂85	0.	8. 208	17732.	-3. 226	3.	8.220	₹.	2.20
38888 (59596	₹.	8. 388	₹.	3.000	29173.	-5. 485	8	હ. રહ્ય	∂.	8.28
58888 (₹.	3. 388	e.	0.200	2153.	987	· .	3. 268	₹.	8. 89
199959 (8.	3. 330	₹.	2.888	₹.	3. 368	4.	8. 223	₹.	₹. 2₹
308808 (∂.	2. 288	0.	3. 480	0.	2. 228	₹.	3. 238	₹.	2. 20
ON-ITEMIZE	. Total	89 8 5.	386	0.	8. 308	:25629.	-16.556	₹.	8.178	₹.	8.00
****** (5000	3382.	287	8.	3. 399	12093.	46 3	г.	a. 222	342.	2. 23
5000 (16556	5471.	186	3.	3. 208	36887.	-2.382	₹.	3. 288	.5	2.33
10000 (15200	٥.	2.300	3.	8. 230	25466.	-2.675	8.	9. 295	~857.	-, 25
15200 (38888	59.	008	0.	3.200	20925.	-2.689	٥.	8.888	4945.	-, 8,
55653 (38888	73.	-, 265	ð.	3. 300	28617.	-4.807	2.	2.220	:7885.	-1. 5.
30000 (50000	2.	8. 308	3.	3. 300	24291.	-5. 923	۲.	8. 200	4117.	5
52000 (1 20020	₹.	2. 308	8.	3. 988	6324.	-1.458	ð.	8. 300	-177.	-, 4
129999 (8.	8.888	8.	3. 200	31.	628	г.	885.5	31.	-, 38
202000		ð.	0.200	ď.	3. 308	2.	3. 200	8.	3. 323	٤.	2. 20
LL RETURNS	6. Total	9905.	286	г.	8. 888	154634.	-20.259	0.	8, 208	29953.	-3.79

MON. 16 FER. 1987

5:18 PM

4+ Run 915

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

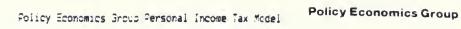
Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 15

Data for: FEDERAL FILERS ONLY

Plan Y: CONFERENCE PROVISION #16 RATE CHANGES AND SURTAX

(DDLLARS) ******* (5000 5000 (10000 10000 (15000 15000 (20000	SAMPLE (UNITS)	AGGREGATE								
******* (5000 5000 (10000 10000 (15000 15000 (20000	317	(000°S)								
5000 (10000 10000 (15000 15000 (20000	317		(00015)	(00015)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ AIL)	(\$ dIL)	(\$ BIL)
10000 < 15000 15000 < 20000		42.6	3.6	3.9	-38.0	-38.0	0.0	12.7	12.7	0.0
15000 (20000			29.6							
	155								193.8	
20000 / 20000	118	31.2	28.1	28.1	581.4	581.4	0.0	288.5	288.5	0.0
20000 (30000	198	49.7	48.3	48.3	1191.2	1191.2	0.0	621.5	621.5	0.0
30000 (50000	237	66.1	66.1	66.1	2332.2	2332.2	0.0	1499.5	1433.5	0.0
50000 (100000	197	26.4	26.4	26.4	1436.8	1436.8	0.0	1045.6	1045.6	0.0
100000 (200000	129	3.2	3.2	3.2	338.5	338.5	0.0	274.0	274.0	
200000 (*****										
TOTALS	1699	316.1	240.2	244.2	6900.9	6900.9	0.0			
	ITEMIZED									
THEORE GENOU										
	PLAN X									
(DOLLARS)	(000'S)	(0001S)	(000'5)	(000°S)	(\$ MIL)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(S MIL)	(\$ AIL)
******* (5000 5000 (10000	4.3	4.3	2.7	2.7	1.643	1.643	0.000	0.000	.040	.153
5000 (10000	3.6	3.6	11.5	11.5	8.405	8.405	0.000	0.000	0.000	0.000
10000 (15000	15.1	15.1	3.3	8.5	6.167	6.167	0.000	0.000	0.000	.019
15000 (20000	10.2	10.2	.6	.6	.239	.233	0.000	0.000	0.000	0.000
20000 (30000	20.5	20.5	0.0	0.0	.001	.001	0.000	0.000	0.000	0.000
30000 (50000	41.6	41.6	0.0	0.0	.011	.011	0.000	0.000	.343	.369
50000 (100000	18.8	18.8	0.0	0.0	0.000	0.000	0.000	0.000	8.556	11.363
100000 (200000										
****** 000005										
TOTALS										57.370
			PORTION)						ET OF OUTU	.A(S)
INCOME CLASS			HAS Y						31 AN 7	220000
(DOLLARS)	S AIL					MIL)		(F MIL)	(\$ MIL)	(\$ AIL)
******* (5000	2.	2 a	2.3	.2	-1.6	-1.6	0.0	.5	.7	. 2
5000 (10000	3.			2.7	-8.2	-8.1	.1	1.0	3.8	2.3
10000 (15000	22.			3.1	-4.9	-4.8	.1	17.7	20.3	3.8
15000 (20000	40.			2.1	1	1	.0	40.3	42.4	2. 2
20000 (30000	83.			3.4	0.0	0.0	0.0	83.6	87.0	3.4
30000 (50000	228.			5.7	0.0	0.0	0.0	228.2	212.5	-15.7
50000 (100000	195.			26.8	0.0	0.0	0.0	135.5	168.8	-26.8
100000 (200000	82.			1.5	0.0	0.0	0.0	82.1	70.6	-11.5
200000 (#4###44	58.			8.5	0.0	0.0	0.0	58.9	50.5	-8.5
TOTALS	722.				-14.8	-14.6	.2	707.3	657.1	-50.8





DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 15 Plan Y: CONFERENCE PROVISION #16 RATE CHANGES AND SURTAX

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE S MADE	PRESENTLY RETURN		RETURNS	WITH A CHAM	E IN TAX L	IABILITY	RETUR! CHANG	NO WHICH ED THEIR
2) 00	NC 01 400	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
INCE	ME CLASS	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	MUMBER OF	AMOUNT OF TAX	NUMBER OF	AECUST OF
(00	LLARS)	RETURNS (UNITS)	CEGREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ %IL)	RETURNS (UNITS)	(\$ MIL)
******		₹.	2. 222	8.	9. 208	4.	-, 222	<i>7</i> 73.	. 267	9.	8. 22:
5888		0.	8, 888	3.	8. 338	₹.	3. 383	737.	. 247	а.	3. 323
10000		0.	0.000	1387.	.179	0.	8. 200	5638.	.455	₽.	2. 38
15088		9.	8. 888	0.	8. 200	2.	233	7203.	1.053	₹,	25.5
20200		0.	8. 200	₹.	8. 208	1482.	488	18246.	2.779	3.	2. 28
38868		ð.	0.000	8.	9. 888	26449.	-10,933	15144.	1.988	٤.	ર. રહ
50220		0.	8. 300	0.	9. 999	17600.	-29.669	₫.	a. 222	2.	0. 00
188888		0.	3.368	0.	8.888	1958.	-11.353	0.	0.023	∂.	8.30
	(*******	0.	8.000	€.	3. 000	384.	-3 . 466	2.	. 238	₹.	8. 28
TEXIZE.	Total	2.	8. 388	1387.	.179	477 99.	-52.844	47748.	6.388	3.	8.38
******	< 5000	ð.	ð. 200	329.	. 209	1.	018	9119.	. 333	ã.	2.22
5908	(12000	0.	9. 388	2169.	. 452	ð.	0.220	32722.	2.773	д.	8. 59
12000	(15000	0.	8. 8 9 8	8.	8. 889	95.	843	24868.	2. 828	.5	8. 22
15000	(20000	ð.	9.000	59.	. 886	5564.	-, 329	15362.	1.336	₹.	8.23
20900	30000	0.	0.280	73.	. 207	3443.	-2.178	19174.	3, 153	3,	2. 22
38888	58888	∂.	0.800	8.	8. 888	13744.	-7.631	10510.	. 860	ð.	95.8
52990	(190000	ð.	2. 308	ð.	8.363	6148.	-6.289	2.	2. 280	₹.	2. 22
195988	(226969	∂.	898.6	8.	9. 999	31.	113	₹.	2. 229	۲,	8.29
200003	<*************************************	₹.	2. 200	8.	ð. 888	₹.	2. 220	2.	0. 200	₹.	2. 22
DN-ITEMI	ZZ. Total	∂,	3. 888	2528.	. 474	35025.	-16.389	:1:756.	:1,276	₹.	8.39
******	(5000	ð.	2. 200	328.	. 209	4.	-, 240	9893.	, 482	2.	2.21
5000	(:2222	2.	3. 202	2169.	. 452	e.	2. 299	33462.	2, 328	.3	25.50
12220		3.	2,200	1387.	.179	95.	043	30505.	3.274	2.	3. 20
:5000		₹.	0. 220	59.	. 226	5566.	-, 32?	22571.	2, 388	2.	0.28
22606		₹.	8. 889	73.	. 207	10925.	-2.571	37420.	5, 932	J.	2. 22
32888		3.	8. 288	0.	886.6	40193.	-18.564	25654.	2.547	₹.	8. 26
52200		₹.	3. 200	ð.	2. 208	23749.	-25.758	٥.	2. 202	2.	25.30
05055:		₹.	3. 200	ð.	9. 999	1989.	-11.466	∂.	8, 200	è,	55.5
	(********	ð.	2. 220	ø.	8. 208	304.	-8.456	ð.	. 200	a.	3. 22
	NS. Total	ð.	8.028	4815.	, 653	62824.	-68 , 433	159503.	17.864	€.	3. 30



Policy Economics Group Personal Income Tax Model Policy Economics Group

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Data for: FEDERAL FILERS ONLY 1989 Levels of Income

THE PART OF A CO.			TAXABLE F							
INCOME CLASS (DOLLARS)		AGGREGATE	PLAN X (000'S)	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN 1	CHANGE
******* (5000	317	42.6	9. 9	3.3	-38.0	-35.2	2.3	12.7	12.7	.ŏ.
5000 (10000	227	53.3	31.7	31.7	346.7	351.5	4.8	81.8	82.0	.2
10000 (15000	155	42.3	29.8	30.0	543.5	546.3	8.5	183.8	186.4	2.3
15000 (20000	118		28.1				5.3			
20000 (30000			48.3				14.1			
30000 (50000					2332.2		41.0	1439.5	1540.7	41.1
50000 (100000										
100000 (200000										
200000 (*****	121	5.6	}	3.1	169.7	213 8	51.1	137 4	186 5	40.1
TOTALS	1633	316.1	244 2	247.2	6900.7	7103.2	202.3	4144 9	4319 1	174.2
101823	1077	310.1	61716	273.6	0300.3	7103.2	505.3	717717	7317.1	114.6
THEOME CLACE	ITEMIZED	RETURNS	RETURNS WI	TH OUTLAY	EARNED INC	OME CRED.	HINIK	IM TAX	ALTERNATIV	ZATRIN BY
INCOME CLASS	DLON A	DLON A	PLAN X	OLDH A	DI ON Y	DI ON Y	OLON 4	DLON Y	OLON Y	DI Day Y
(DOLLARS)										
(DOCEARS)	(000 37	1000 37	1000 37	(000 3)	(# HILL)	(* HIL)	(* HIL)	(* ((111)	(* 1111)	(* BIL)
******* (5000	4.3 3.6 15.1 10.2	4.3	2.7	2.7	1.643	1.643	0.000	0.000	.153	13
5000 (10000	3.6	3.6	11.5	11.5	8.405	8.405	0.000	0.000	0.000	0.000
10000 (15000	15.1	15.1	8.5	8.5	6.167	6.125	0.000	0.000	.019	0.000
15000 (20000	10.2	10.2	.6	.6	.233	.237	0.000	0.000	0.000	0.000
20000 (30000	20.5	20.5			.001	0.000	0.000	0.000	0.000	0.000
30000 (50000	41.6	41.6	0.0	0.0	.299 .001	0.000		0.000		
50000 (100000	18.8	18.7	0.0	0.0	0.000	0.000	0.000	0.000	11.869	5.372
100000 (200000	2.3	2.8	0.0	.0	. 099	.086	0.000	0.300		4.300
200000 (*****	.6	6	0.0		007			0.000		
TOTALS	117.6	117.5	27.2	22.2	16 631	16, 557	0.000	0.000	57 370	3 198
TOTALS	117.0	117.5	23.2	23.2	10.031	10.007	V. 000	0.000	37.370	.3.770
INCOME CLASS			PORTION)							
INCURE CENSS			Y CHAI							
(DOLLARS)	.s MIL									
******* (5000	٤.	.3 8	2.3	0	-1.6	-1.6	0.0	.7	. Ė	0
5000 (10000	11.			.0	-8.1	-8.1	0.0		3.8	. 0
10000 (15000	25.			.4	-4.8	-4.8	0.0	20.9	21.3	
15000 (20000	42.				1	1	.0		43.0	
20000 (30000	87.				0.0	0.0	0.0	87.0	89.2	2.5
30000 (50000	212.			6.4	0.0	0.0	0.0	212.5		
50000 (100000	168.			1.1	0.0	0.0	0.0	168.8	167.6	-1.1
100000 (200000	70.				0.0	0	0	70.6	66.6	-4.0
200000 (******	50.	.5 48	1.7 -	1.7	0.0	0	0	50.5	48.7	
TOTALS	671	.7 674	.5	2.8	-14.6	-14.6	.0			
, 4 · · · · · · · · · · · · · ·	4,14				3.70				20717	2.0







DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17 REPEAL CAPITAL GAINS EXCLUSION Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

	PRESENTL' RETURN	Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHANG	SE IN TAX L	IABILITY	RETURN CIHANGS	S WHICH
INCOME CLASS	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
2000000	NUMBER GF	AMOUNT OF TAX	NUMBER	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	VLX9ER CF	AMOUNT GE TAX	NUMBER OF	AMOUNT OF
	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	FETURNS	CHANGE
(DOLLARS)	(GNITS)	(\$ MIL)	(UNITS)	(\$;¥IL)	(UNITS)	(\$ A[L)	(LN175)	(\$ MIL)	_1(13)	(\$ ¥IL)
5300		2 222		2 222	,	276	204	205		
****** (5200	3.	9. 989	0.	3. 888	4.	036	388.	. 225	ð.	2. 362
5000 (10000	2.	3. 399	8.	0.000	8.	8. 888	∂.	8. 228	₹.	8.888
12008 (15008	0.	2. 200	0.	0.200	Ø.	3. 388	1397.	.111	2.	2. 222
15200 (20000	0.	9. 228	2.	8. 800	3.	3. 308	3529.	. 320	₹.	3.722
20000 (32000	8.	2. 200	0.	3. 300	0.	8. 200	5315.	1.653	2.	2. 288
52000 (50000	3.	0. 300	ð.	9. 303	1638.	-, 825	8001.	2.874	ð.	8.232
58888 (188888	8.	9. 299	ð.	3. 220	817.	474	2545.	1.588	75.	. 152
100000 (200000	8.	8.888	0.	0.000	954.	-2.587	1801.	4. 888	32.	, 117
500000 (********	2.	233	8.	8. 888	271.	-2.414	233.	2, 464	ð.	8. 22
TEMIZE. Total	2.	-, 233	Э.	8. 200	3745.	-5.537	23399.	13.025	158.	.277
****** (5000	a.	203	e.	0. 00 0	₹.	883	1.	. 281	2.	2. 202
5000 (10000	₽.	8.800	0.	3. 222	0.	8. 288	572.	. 828	∂.	865.5
1999 (15909	8.	8.800	254.	. 038	2.	010	3575.	.389	₹.	2. 226
15000 (20000	0.	8.980	66.	. 320	ð.	3. 200	1363.	.315	8.	2.28
20000 (30000	ð.	0.200	₹.	3. 888	549.	237	2317.	.514	∂.	2. 229
30000 (50000	1.	882	8.	3. 300	258.	042	3769.	3.577	8.	2,086
52008 (122088	1249.	-4.144	0.	8. 888	1293.	-4.251	1194.	2. 203	∂.	0. 230
188888 (288888	33.	671	₹.	a. aea	224.	-5.577	31.	.:73	₽.	2.28
202000 (*******	7.	433	8.	2.000	35.	-1.795	2,	. 233	3.	2. 220
ON-ITEMIZE. Total	1290.	-5. 253	330.	. 838	2351.	-11.714	12924.	7. 853	è.	2.200
****** (5000	ð.	-, 203	3.	0. 200	c.	839	389.	. 185	۲.	2. 228
5000 (10000	ð.	8. 300	0.	8. 200	8.	3. 388	672.	. 823	ð.	8.888
12203 (15808	ð.	8. 388	254.	. 038	2.	310	4353.	, 421	ð.	2. 222
15000 (30000	3.	3. 999	36.	. 888	ð.	3. 300	4892.	. 534	٥,	2.22
20000 (30000	∂.	3. 220	2.	8. 308	549.	037	8632.	2, 253	.5	2.202
38888 (58888	!.	882	a.	8. 808	1957.	868	11770.	5.451	· 8.	2.285
52003 (122000	1249.	-4,144	0.	2. 200	2110.	-4.725	3739.	3.591	75.	. 168
199999 (299999	33.	671	9.	8. 228	1178.	-8.164	1032.	4.182	32.	.117
200000 (*******	9.	666	ð.	0. 200	296.	-4.298	235.	2, 497	2.	2. 226
L_ RETURNS. Total	1232.	-5.486	330.	. 838	6896.	-17.251	36323.	20.078	:58.	.37



Policy Economics Group Personal Income Tax Model Policy Economics Group

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18 REVISED MINIMUM TAX

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1983 Levels of Income

THOSME OLDOS			TAXABLE				INCOME		(ABLE INCO	
	SAMPLE	AGGREGATE		PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000'S)	(00015)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ HIL)	(\$ MIL)	(\$ AIL)
******* (5000	317	42.6	3.3	3.3	-35.2	-35.2	0.0	12.7	12.7	0.0
5000 (10000	227		31.7	31.7	351.5	351.5	0.0	\$2.0	82.0	0.0
10000 (15000	155	42.3	30.0	30.0	546.3	546.3	0.0	186.4	136.4	ŷ. Ó
15000 (20000	118	31.2	28.2	28.2	586.7	586.7	0.0		232.3	
20000 (30000	138	49.7	48.3	48.3	1205.2	1205.2	0.0	636.2	636.2	û.0
30000 (50000	237	66.1	66.1	66.1	2373.2		0.0	1540.7	1540.7	0.0
50000 (100000	197		25.2	25.2	1472.3			1066.5	1086.5	0.0
100000 (200000			3.1					315.2	315.2	
200000 (******										
TOTALS										
			RETURNS WI						ALTERNATI:	_
INCOME CLASS			PLAN X							
(DOLLARS)	(00015)									
******* (5000	4.3	4.3	2.7	2.7	1.643	1.643	0.000	0.000	.113	.277
5000 (10000		3.6	11.5			8.405				
10000 (15000	15.1	15.1	8.5	8.5	6.125	6.125	0.000	0.000		
15000 (20000	10.2	10.2	.6	.6	.237			0.000	0.000	5.000
20000 (30000	20.5	20.5	0.0	0.0	0.000				0.000	
30000 (50000	41.6	41.6	0.0	0.0	0.000				.036	
50000 (100000	18.7	41.6	0.0	0.0	0.000	0.000			5.372	
100000 (200000	2.8	2.8	.0						4.900	
200000 (******	.6.	.6	.0	.0	.000	.000	0.000	0.000	7.677	
200000 (******* TOTALS	117.5	117.5	23.2	23.2	16.557	16.557	0.000	0.000		
			PORTION)						ובר של שלו	AYS)
INCOME CLASS			Y CHA						PLAN (ChânGB
(DOLLARS)	s mil						(\$ AIL)	(\$ MIL)	(\$ MIL)	(\$ 772.
******* (5000	2.	.3 á	2.5	.2	-1.6	-1.6	0.0	. ć	.3	. 6
5000 (10000	11.	.9 11	1.3		-8.1	-8.1	0.0	3.8	3.8	0.6
10000 (15000	26.	.1 26	5.2	.0	-4.8	-4.8	0.0	21.3	21.4	• 1
15000 (20000	43.	.1 43	3.1	0.0	1	1	0.0	43.0	43.0	0.
20000 (30000	89.	.2 83	3.2	0.0	0.0	0.0	0.0	89.2	89.2	0.
30000 (50000	218.		3.9	.0	0.0	0.0	0.0	218.9	218	
50000 (100000	167.			1.0	0.0	0.0	0.0	167.6	168.0	1.
100000 (200000	66.			1.4	0	0	0.0	66.6	68.0	1.
										2.,
200000 (*****	48.	. / 51	1.6	2.8	0	0	0.0	48.7	51.0	⊆ = €



Policy Economics Group Personal Income Tax Model Policy Economics Group

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #18

Data for: ALL RETURNS

REVISED MINIMUM TAX

			Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR	
171CUA	E CLASS	NGNTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDIGHTEN
1NGUY	z ulkos	NUMBER GF	AMGUNT GF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	VLXBER CF	AMOUNT OF TAX	NUMBER LF	AMBLAT OF
		RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	J-41.3E
(DOL	LARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(CNITS)	(\$ MIL)		(3 412)
			2 202		2 100		2 242				
* ****** ********		₽.	3. 200	ð.	3. 300	ð.	8. 298	8.	. 157	3.	8. 223
5888 (₹.	0.000	ð. 3	3. 300	ð.	8.888	0.	3.200	₹.	2, 222
18888		0.	8. 389	₹.	3. 200	8.	3. 200	ð.	ð. 200	2.	2. 202
15000		8.	9. 989	£.	0. 200	ð.	8.888	ð.	9. 200	ð.	2.202
38888		ð.	0.000	0.	8. 808	д.	8.200	ð.	9. 200	.5	8. 20
38659		8.	9. 228	9.	0. 300	3.	8. 808	8.	9. 969	₹.	85.6
58888		ð.	0.000	0.	8.000	₹.	9. 220	1888.	. 930	٥.	8.00
188888		8.	8, 888	0.	0.000	8.	2. 300	1269.	1.398	₹.	2.20
	*******	ð.	0. 200	0.	0.000	9.	8. 888	295.	2.827	ð.	2.20
EMIZE.	Fotai	ð.	8. 888	ъ.	9. 888	₹.	9. 808	3460.	5.31:	₹.	2.28
• ••••• (ð.	a. 000	ð.	a. aaa	8.	8. 888	ð.	. 206	ð.	8.28
5888 (0.	8, 308	8.	3. 300	ð.	8.888	2.	ર. સ્લ્ય	€.	0.22
18998		∂.	2.200	3.	9. 308	ð.	0. 200	2.	. \$33	٤.	∂. ∂∂
15888		0.	3. 329	8.	9. 209	ð.	8.800	₹.	હે. સ્ટર	8.	2.28
20000		ð.	3. 200	8.	8. 200	₹.	2.200	ð.	2. 228	₹.	2. 22
39999	58888	∂.	9.899	0.	3. 222	∂.	9. 200	36.	. 293	₹.	3.28
50000	180800	₹.	J. 299	ð.	3. 300	д.	3.000	115.	. 221	∂.	2. 22
199656	565656	8.	3. 200	8.	8.888	₹.	8.888	ð.	8.888	2.	8.28
	*****	₽.	0.000	∂.	888.5	8.	3. 338	2,	. 023	8.	3, 22
IN-ITEMIZ	E. Total	ð.	8.388	0.	3. 338	∂.	3.388	157.	. 285	ξ.	8.39
·****** (E200	ē.	2. 200	₹.	8. 202	ð.	ð. 200	3.	. 163	<i>2.</i>	8. 38
5888	12200	₹.	8. 888	0.	8.888	9.	2.280	₹.	8. 200	₹.	5.38
10000	15200	∂.	2. 200	8.	8. 208	2.	2. 200	2.	. 233	₹.	2.38
15000	28888	8.	0. 200	8.	8. 200	8.	8.888	٠,5	8. 288	₹.	0.00
20020	32000	.5	2. 200	8.	2. 202	ð.	8. 200	2.	8.220	2.	3. 20
38888		٥.	3. 328	ð.	2, 200	8.	3, 388	35.	. 203	₹.	2.20
50000		2.	0. 200	8.	8. 200	ð.	0. 222	2884.	.351	ð.	2. 22
	388888	ð.	8. 888	2.	2. 339	2.	3. 209	:259.	:.398	3.	2.00
	******	ð.	2. 202	ð.	3. 329	8.	9. 389	297.	2.349	₹.	2. 22
	S. Total	ē.	8.000	ð.	3. 888	8.	8.888	3617.	5.396	٥.	3.32



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 18

Data for: FEDERAL FILERS ONLY

Plan Y: CONFERENCE RUN #19

REHAVIORAL ADJUSTMENT TO CHARITABLE

THEOME OF ORG					ADJUST					
INCOME CLASS (DOLLARS)	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
******* (5000 5000 (10000 10000 (15000 15000 (20000	217	42.4		2 2	_15_2	-25 2	0.0	12 7	12.7	- A
5000 / 10000	227	52.2	31.7	31.7	751 5	751 5	0.0	82 0	92.0	A A
10000 (15000	155	12 9	30.0	30.0	546 3	544 7	0.0	186 4	196 5	0.0
15000 (20000	118	71.2	28.2	28 2	5A6. 7	586.7	0.0	292 3	207.1	2
20000 (30000	198	49 7	44.3	49.3	1205.2	1205.2	0.0	636.2	637.3	1.1
30000 (50000	237	66.1	66.1	66 1	2373.2	2777 2	0.0	1540.7		3.5
-50000 (100000						1472 0	0.0	1066 5	1047.1	3.3
100000 (200000	120	7 2	2.1	7 1	700 7	200 7	0.0	715 3	216 1	1.3
200000 (*****										
TOTALS	161	216.1	262.2	242.7	217.8	213.8	0.0	186.5	103.4	3.0
TOTALS	1633	316-1	C93.C	£43.£	/103.2	/103.2	0.0	4317.1	4363.8	19.3
	ITEMIZED				EARNED INC			IN TAX		
INCOME CLASS										
(DOLLARS)	PLAN X									
(DOLLHKS)	(000.2)	(000.3)	(000.2)	(000.3)	(* HIL)	(* UTF)	(> nit)	(* UTF)	(* UTF)	(* UTF)
****** (5000	4.3	5.2	2.7	2.7	1.643	1.643	0.000	0.000	.277	.278
5000 (10000	3.6	3.6	11.5	11.5	8.405	8.405	0.000	0.000	0.000	0.000
10000 (15000	15.1	15.1	8.5	8.5	6.125	6.125	0.000	0.000	.033	. 333
15000 (20000	10.2	10.2	.6	.6	.237	.297			0.000	
20000 (30000	20.5	20.5	0.0	0.0	0.000				0.000	
30000 (50000	41.5	40.0	0.0	0.0	0.000	0.000	0.000		.039	
50000 (100000	18.7	18.7	0.0	0.0	0.000	0.000	0.000		٤.323	
100000 (200000	2.3	2.8	.0	.0	.086	. 086	0.000		6.297	
200000 (******	- 6	.6	.0	.0	.000	.000	0.000			
50000 (100000 100000 (200000 200000 (******* TOTALS	117.5	116.8	23.2	23.2	.000 16.557	16.557	0.000	0.000	23.495	23.335
	¯A)	((POSITIVE	PORTION)	Ð.	JTLAYS (NEG	SATIVE PORT	TION)	TAX v	ET OF JUTE	.à(S)
INCOME CLASS										
					LAN X F					
(DOLLARS)	.s #Il	_) (\$ M]	(\$ #	IL) (\$	HIL) (1	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ BIL)
******* (5000	2.	.5 8	2.4	0	-1.6	-1.6	0.0	.8	.8	0
5000 (10000	11.	. 3 11	3	0.0	-8.1	-8.1	0.0	3.8	3.8	0.0
10000 (15000	26.	.2 26	.2	.0	-4.8	-4.8	.0	21.4	21.4	.0
15000 (20000	43,	.1 43	3.2	.1	1	0	. 5	43.0	43.2	.1
20000 (30000	89.	.2 83	.4	.2	0.0	0.0	0.0	89.2	89.4	.ŝ.
30000 (50000	218.	.9 219).6	.7	0.0	0.0	0.0	218.3	219.6	.7
50000 (100000	168.	.6 168	3.3	.3	0.0	0.0	0.0	168.6	168.9	.3
100000 (200000	68.	.0 68	3.3	.3	0	0	0.0	68.0	68.3	.3
200000 (******	51.	.6 58	2.3	.7	0	0	0.0	51.6	52.3	.7



Policy Economics Group Personal Income Tax Model Policy Economics Group

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED IVCOME

PROVISIONS #1 - 18

Data for: ALL RETURNS

Plan Y: CONFERENCE RUN #19

1989 Levels of Income

BEHAVIORAL ADJUSTMENT TO CHARITABLE

	.2		Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	SE IN TAX L	:ABILITY		NS WHICH ED THEIR
*\:\	ue sidei	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
\\	75 CLASS	NUMBER OF	AMGUNT OF TAX	NUMBER CF	AMOUNT CF TAX	NUMBER GF	AMCUNT OF TAX	YLMBER DF	AMOUNT OF TAX	NUMBER CF	AMOUNT OF
(56.	LARS)	RETURNS (UNITS)	DEDREASE (\$ M(L)	RETURNS (ETIMU)	INCREASE (5 MIL)	RETURNS (LNITS)	OECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (ENITS)	3-ANGE (11 MIL)
******		0.	0.200	9.	3. 308	4.	204	2.	2. 229	2.	
5200		3.	8. 220	3.	8. 888	8.	9. 200	8.	8. 228	3.	3.200
10000		ð.	0.000	ě.	0. 200	3.	8. 388	E577.	. 229	2.	2. 22
15000		9.	3. 328	0.	8.888	8.	855.6	7384.	. 132	₹.	3.0%
29999		0.	2.200	₹.	8. 888	ð.	8. 282	17633.	.150	.5	2. 22
30200		0.	0. 220	0.	9. 328	19.	888	31726.	. 684	1575,	.6.
50000		0.	0.200	· .	8. 228	ð.	8.000	16994.	. 335	۲,	2. 23
155500		0.	8.888	0.	9. 868	ð.	0.880	1601.	. 258	٤.	2.32
	(*******	8.	8.000	ð.	0. 200	8.	3. 202	529.	.741	٥.	
TEMIZE.	Total	∂.	8.880	8.	ð. 366	23.	384	51544.	2.309	:575.	19.
*****	5000	e.	ð. 399	ð.	ə. 22 9	ð.	3. 228	ð.	3. 222	324,	2. 22
5000	19999	0.	a. 200	8.	8.388	0.	0. 233	∂.	2. 200	₹.	2.20
.2863	(15000	8.	3.200	3.	8. 888	₽.	ð. 200	∂.	5.203	2.	2.27
15888	59988	8.	8. 200	9.	8. 888	д.	8.888	3.	0.300	∂.	8.36
29003	(38888	5.	3.200	ð.	9. 228	∂.	3. 300	∂.	2. 240	∂.	₹. 23
30909	(58888	ð.	8. 888	8.	8. 888	₹.	0.000	₹.	8. 888	₹.	2.3
50000	(120000	3.	ð. 200	₹.	9. 200	₹.	2.200	I.	. રહક	5.	2.20
195606		3.	5. 500	0.	3.000	∂.	8. 289	₹.	3, 380	₹.	8.86
228888	(*******	₹.	0.300	₹.	3. 200	₹.	2.228	2.	8, 832	2.	2, 29
ON-17 EM I	ZE. Total	∂.	2.200	0.	d. 200	ð.	8. 288	3.	. 268 .	924,	8.28
******	< 5000	8.	a. 200	ð.	8. 200	4.	204	∂.	2.229	924,	8. 38
5888	(19989	₹.	2. 288	₹.	0.000	₹.	2.200	ð.	a. 288	3.	
18888	15000	٤.	2. 200	∂.	3. 200	₫.	3. 220	5577.	. 223	∂.	2. 20
15200	69999	∂.	3. 233	ð.	3. 380	∂.	895.5	7384.	.132	ð.	8.30
2000		٤.	0.200	ě.	8.000	٥.	8.208	17533.	.157	2.	
39999		ð.	2. 300	8.	3. 888	19.	228	31725.	. 584		. 3:
	(120000	₹.	2. 288	ø.	3. 308	ð.	8. 208	15997.		ē.	
128888	(388888	ð.	3. 300	ð.	0.200	٠.5	865.6	1301.	. 258	à.	
	(******	€.	3. 200	∂.	3. 200	3.	2. 288	529.	.74.	٥.	2. 2.
	NS. Total	₹.	8.028	a.	8. 208	23.	-, 224	81547.			



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL ALL PROPOSALS

Data for: FEDERAL FILERS ONLY 1989 Levels of Income

	NUMBER OF	RETURNS	TAXABLE		ADJUST					
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(STIMU)	(000°S)	(000'S)	(000'S)	(\$ MIL)	(\$ HIL)	(\$ MIL)	(\$ HIL)	(\$ NIL)	(s HIL)
******* (5000	317	42.6	8.4	9.9	-54.0	-35.2	18.8	49.7	12.7	-37.0
5000 (10000			40.0							
			36.5				33.1			
		31.2	28.6				54.2			
	198						42.6			
	237						100.4			
50000 (100000							107.3			-67.
100000 (200000							56.6			
200000 (*****										
TOTALS							493.3			
		•								
TUCCHE CLACE			RETURNS WI						ALTERNATI:	
INCOME CLASS			PLAN X							
(DOLLARS)										
****** (5000	. 5.2	5.2	2.2	2.7	.790	1.643	0.000	0.000	.128	.27
5000 (10000	3.6	3.6	7.3	11.5	3,608	8.405	0.000	0.000	0.000	3.00
5000 (10000 10000 (15000	21.3	15.1	1.5	8.5	.316	6.125	0.000	0.000	.020	.03
15000 (20000	14.7	10.2	0.0	.6	0.000		0.000		0.000	
20000 (30000	35.2	20.5	0.0	0.0	0.000				0.000	
30000 (50000	55.3	40.0	0.0	0.0	0.000				.368	
50000 (100000	23.5	18-7	0.0	0.0	0.000				9.331	
100000 (200000								0.000		5.24
200000 (*****										
TOTALS	163.0	116.8	10.9		4.791				49.423	
			2000		,,,,,			*****	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	23100
INCOME CLASS		(POSITIVE	PORTION)	01	UTLAYS (NE	SATIVE PORT	(NOI)	TAX (ET OF OUTL	AYS)
INCOME CEHSS		X PLA	Y CHA	INGE PI	LAN X F	LAN Y	CHANGE	PLAN X	PLAN 7	ũnAHũ
(DOLLARS)	s all	L) (\$ 71)	(\$ M	IIL) (\$	MIL) (S	MIL	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL.
******* (5000		.5	2.4	1.9	8	-1.6	9	3	.3	1 4 4
5000 (10000	11.	.0 1:	1.9	.9	-3.0	-8.1	-5.1	8.0	3.8	-4.
10000 (15000	25.	.6 20	5.2	.6	1	-4.8	-4.7	25.5	21.4	-4.
15000 (20000	42.	.5 4	3.2	.7	0.0	0	0	42.5	43.2	
20000 (30000	85.			4.3	0.0	0.0	0.0	85.0	53.4	4.
30000 (50000	242.			23.0	0.0	0.0	0.0	242.6	219.6	-23.
50000 (100000	186.			7.4	0.0	0.0	0.ŭ	186.3	188.3	-17
100000 (200000	76.			8.5	0.0	0	0	76.8	68.3	-3.
								55.2		-2.
200000 (******	55.	. 2	2.3 -	2.3	0.0	0	0	33.2	52.3	-6.



Policy Economics Group Personal Income Tax Yors! Policy Economics Group

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL ALL PROPOSALS

Bata for: ALL PETLANS 1989 Levels of Income

	PREBENTL' RETURN	Y TAXABLE S MADE	PRESENTLY RETURN		RETURNS	WETH A CHAN	SE IN TAX L	IABILITY		G While B Their
_	VENTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		PERSONAL
INCOME CLASS	VUMBER GF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	INCHERSE OF IBX BAOTAL		AYCUNT OF TAX DHARGE
(0011989)	(ETIMD)	(\$ YIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ Y[L)	(UNITS)	/5 Y)
******* (5800	€.	9. 288	₹.	2, 238	26.	-, 884	777.	. 378	:5.	ð. 222
5000 (10000	ð.	8.208	2.	3. 388	2179.	-1, 155	737.	. 825	2.	3. 333
18888 (15888	5257.	-3, 482	:387.	. 343	5253.	-3.483	.2315.	2.827	5385.	8.818
15000 (20000	:328.	319	827.	. 275	1354.	325	11583.	2.577	4381.	.545
30000 (30000	ð.	e. eee	7473.	6.743	13666.	-4.118	20737.	11.265	14675.	1,294
30000 (50000	= -	3. 280	: 882.	1.421	43828.	-23, 379	19252.	3. 733	15389.	-7, 363
50000 (100000	8.	8.888	4.	. 289	16701.	-20.535	5883.	8.5:4	-787.	-4.323
182020 (220000	ě.	865.6	ð.	8. 308	1967.	-6.531	391.	3. 335	113.	,213
200000 (******	2,	-,:57	9,	3. 3843	244.	-5.583	366.	4.∂88	₹.	8.388
ITEMIZE. Total	6586.	-3.879	: 2599.	8.597	84423.	-64.951	55671.	42.386	47387.	-7,732
****** (5000	1666.	÷, ₹73	3178.	.323	4315.	-, 922	9124.	1.143	4.	.88.
5998 : 3998	8751.	-3. E36	448.	. 295	27524.	-6.578	15055.	3,621	2.	8, 202
10000 (15000	3156.	-3. 094	526.	. 194	15394.	-5.067	5536.	1.535	54.	, 251
15828 / 18888	₹.	a. 202	141.	. 835	12515.	-2.847	3879.	1.141	4.04,	.314
8888E) 5555E	222.	-, 289	7:5.	.877	11310.	-4.483	2654.	1.546		8.888
32 200 / E0200	1.	-, 281	2.	2. 202	9843.		971.	.53:		26_
52959 (195996	1249.	-4, 135	ž.	8.008	2470.		44[,	.636		8.300
120800 (200000	33.	-, 350	ð.	2, 220	2:5.	-5, 471	å.		2.	3, 222
200000 *******	ā.	-, 474	ø.	8.000	23.	-1.654	ŝ.	25	3.	5:6.
VON-ITEMIZE, Total	15086.	-1211	5889.	1.433	33628.	-42, 122	<i>4</i> ∂375.	.2.575	.273.	, :25
******	1885.	-, 273	3178.	. 323	4343.	-, 326	3781.	3. €13	21.	.381,
5288 5668	37E	-3, 596	446.	. 395	23582.	-7.342	12722.	3,543	1,	
66521 1 5595.		-5. + 36	1313.	. 446				4, 352		
15003 / 12002	.328.	313	368.	.111	13969.	-3, 173	.5553.		3305.	
33669 (39963	222,	289			24976.	-8. 599				
3888 (58888	:.	201	: 202.	1.421	52352.	-32, 352		5, 334		
58888 (:22982	1249.	35		. 209	13178.			3,143		
100000 (200000	33.	-, 550		3. 222	2:33.	-12, 222				
200000 (******	9.				358.			4,278		
ALL RETLENS. Total						-127.281				





IMPACT OF THE TAX REFORM ACT OF 1986 ON MONTANA RESIDENTS

Appendix B

Changes in State Tax Liability Under Current Montana Law

#2





State Tax Liability for Montana 1987 Levels of Income

1987 Tax Law



1000 19 219 1019 1209 09 0

Policy Economics Group Personal Income Tax Model Policy Economics Group

STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1 REPEAL DIVIDEND EXCLUSION

Data for: FEDERAL FILERS ONLY 1987 Levels of Income

1110010	7 000	NUMBER OF	RETURNS	TAXABLE R	ETURNS	ADJUSTI	ED GROSS	INCOME	TAX	ABLE INCOME	
INCOME (1185	SAMPLE A	AGGREGATE F	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLAF	RS) .	(UNITS)	(00015)	(00015)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
(5000	348	53.4	27.2	27.2	-110.2	-109.7	.5	35.1	35.3	.1
	10000	219	50.5	45.6	45.6	333.9	334.2	.3	174.0	174.2	.2
10000 (15000	164	46.5	36.1	36.1	508.2	509.0	.8	231.1	231.5	.4
15000 (20000	118	35.0	30.2	30.2	518.8	519.5	.7	301.4	302.0	.5
20000 (30000	505	52.9	46.7	46.7	1101.5	1102.9	1.4	598. 9	600.1	1.1
30000 (50000	245	60.7	59.6	59.6	1995.4	1996.6	1.2	1265.0	1265.9	.9
50000 (100000	162	18.9	18.4	18.4	953.9	955.0	1.1	596.1	596.9	.7
100000 (200000	129	3.1	3.0	3.0	309.3	309.7	.4	196.2	196.5	.3
200000 (1	*****	112	.7	.6	.6	132.4	132.5	.1	63.5	63.6	.1
TOTA	PLS	1699	321.5	267.3	267.3	5743.2	5749.8		3461.4	3465.9	4.5
		ITEMIZED	RETURNS	DEDUCTI	ONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX
INCOME (CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLA	RS)	(000°S)		(S MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ MIL)	(\$ MIL)
******** (5000	4.0	4.0	23.0	23. 1	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	3.8	3.8	78.4	78.5	81.7	81.7		.0	0.0	0.0
10000 (20.0	20.0	176.1	176.1	101.7	102.0		2.1	0.0	0.0
15000 (19.0	19.0	153.5	153.7	76.9	76.9		1.3	0.0	0.0
20000 (39.6	40.0	373.5	373.8	143.1	143.1		.8	0.0	0.0
30000 (56.8	56.8	553.8	554.0	182.1	182. 1		1.4	0.0	0.0
50000 (18.6	18.6	306.9	307.2	64.6	64.6		1.1	0.0	0.0
100000 (3. 1	3.1	103.5	103.7	10.7	10.7		.5	0.0	0.0
200000 (.6	.6	71.1	71.1	2.2	2.2		.1	0.0	0.0
TOT		165.5	165.8	1839.7	1841.3	708.0	708.3		7.5	0.0	0.0
		TAX	(POSITIVE P	ORTION)	0U	TLAYS (NES	ATIVE POR	TION)	TAX (N	Et of outl	AYS)
INCOME	CLASS	PLAN	X PLAN Y	CHAN	IGE PLI	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLA	RS)	(\$ MIL) (\$ MIL)	(\$ M)	(L) (\$	4IL) (\$	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (-				.0	-, 1	1	0.0	.6	.6	.0
5000 (5.			.0	0.0	0.0	0.0	5.3	5.3	.0
	15000	7.				-1.5	-1.6	.0	6.3	6.3	.0
	20000	12.			.0	2	2	0.0	12.1	12.1	.0
	30000	28.			.1	0.0	0.0	0.0	28. 1	28. 1	.1
30000 (50000	68.	7 68.8		.1	0.0	0.0	0.0	68.7	58.8	. 1
50000 (100000	38.	0 38.0		.1	1	1	0.0	37.9	38.0	.1
100000 (200000	15.	2 15.2	}	.0	0.0	0.0	0.0	15.2	15.2	.0
					Δ.	A A	Λ Λ	0.0	5.6	5. 6	.0
200000 (******	5.	6 5.6	•	.0	0.0	0.0	V. U	J. 0	3. 0	1 4



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1 REPEAL DIVIDEND EXCLUSION

Data for: AL RETURNS

1987 Levels of Income

			PRESENTL' RETURN	Y TAXABLE	PRESENTLY		RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	RETUR!	
251000		7 000	NONTA		TAXA	BLE	TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
INCL	ATR L	CLASS	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER GF RETURNS	AMBLINT OF TAX CHANGE
(00)	LLAR	RS)	(UNITS)	(s MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ AIL)	(UNITS)	(\$ MIL)	(UNITS)	(5 (7)_)
	,	5000	0.	0.000	0.	ð. 8 89	0.	a. aea	ą.	0. 200	₹.	2.20
5000		10000	8.	2. 200	d.	0.000	0.	8. 298	9.	0. 228	2.	ð. 23
10000		15000	2.	8.888	8.	8. 888	0.	3. 208	4285.	. 914	2.	2,23
15000		20000	0.	0. 200	0.	0. 200	3.	8.000	4576.	. 824	3.	2. 38
29998		39999	0.	0. 300	0.	2. 200	8.	8. 888	7792.	. 839	₹.	3.23
30000		50000	2.	0.000	0.	3. 308	8.	0. 200	12824.	. 265	8.	3. 38
50000		66666	8.	8. 888	0.	8. 299	0.	8. 888	7257.	. 057	8.	8.38
100000		202200	2.	8. 208	8.	3. 888	0.	3. 208	3242.	. 828	2.	9. 22
399999			8.	8. 998	0.	0.000	0.	8. 888	449.	. 886	.5	8.38
TEMIZE.		Total	0.	8. 988	0.	0. 220	0.	8. 008	39425.	. 234	0.	e. ee
******	(5000	0.	8. 8 88	₹.	8.886	0.	2.000	1770.	. 203	2.	9.88
5000	(10000	ð.	8. 200	ð.	0. 200	0.	8. 200	3916.	. 206	8.	5. 56
19999	(15000	8.	8. 999	3.	9. 889	0.	9.000	729.	. 884	₹.	3.26
15000	(55999	0.	0.000	₹.	9. 208	3.	3. 229	1979.	. 207	ð.	9. 29
56996	<	36666	ð.	8.000	8.	2. 333	ø.	9.000	4335.	. 824	341.	. 20
38888	<	50000	0.	0. 200	d.	₹. 200	8.	3. 888	431.	. 245	3.	9. 8
52069	()	06666	8.	0. 2 00	d.	9. 388	ø.	8. 888	8.	8. 308	₽,	9.56
188588	(2	200000	8.	8.000	8.	0. 309	ð.	2. 200	ð.	4. 804	€.	2. 33
566666			0.	0.000	Ø.	0.000	ð.	3.300	ð.	8.868	₹.	2. 3
IMETI-ND	IZE.	Total	₹.	8. 888	0.	0.000	ð.	0. 202	11351.	. 351	341.	. 81
******		5000	0.	0.000	ð.	a. aaa	0.	0.000	1770.	. 263	ð.	8.8
5000		19998	8.	8. 200	ð.	2. 228	0.	6. 666	3016.	. 206	2.	8.6
18888		15000	v.	8.000	0.	8. 868	ð.	8. 288	5013.	.015	ĉ.	3.3
15000		20000	ð.	8. 888	0.	8. 200	ð.	0.000	5646.	. 231	8.	0. 20
20003		38888	0.	8. 308	ð.	0.000	0.	8.888	12127.	264	341.	. 6:
38888		50000	8.	8. 200	0.	9. 200	2.	0. 200	13254.	. 971	0.	8.8
50000		199999	0.	9. 200	0.	0.000	a.	0.000	7257.	. 257	0.	3.3
199999		292000	0.	3.999	9.	9.000	0.	0.000	2242.	. 028	0.	8.00
599968			ð.	8.888	ð.	0.000	0.	9. 200	449.	. 206	9.	3. 3
LL RETU	RNS.	Total	ø.	8. 888	8.	0.000	8.	3. 202	59776.	. 285	341.	. ð

Run 701



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION 42 TAX ALL UNEMPLOYMENT COMP Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1987 Levels of Income

	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUSTE	ED GROSS I	NCOME	TAX	ABLE INCOM	
INCOME CLASS	SAMPLE A	GGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ HIL)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ MIL)
······································	348	53.4	27.2	27.2	-109.7		0	35.3	35.3	0.0
5000 (10000	219	50.5	45.6	45.6	334.2	334.2	.0	174.2	174.2	.0
10000 (15000	164	46.5	36. 1	36. 1	509.0	509.0	.0	231.5	230.3	-1.2
15000 (20000	118	35.0	30.2	30.2	519.5	519.5	0	302.0	301.7	3
20000 (30000	202	52.9	46.7	46.7	1102.9	1102.9	0	600.1	600.0	0
30000 (50000	245	60.7	59.6	59.6	1996.6	1996.6	0.0	1265.9	1265.9	0.0
50000 (100000	162	18.9	18.4	18.4	955.0	955.0	0.0	596.9	596.9	0.0
100000 (200000	129	3.1	3.0	3.0	309.7	309.7	0.0	196.5	196.5	0.0
	112	.7	.6	.6	132.5	132.5	0.0	63.6	63.6	0.0
TOTALS	1699		267.3				.0		3464.4	-1.5
	ITENIZED	RETURNS	DEDUCT	TONS	EXEMPT	IONS	STATE TAX	CREDITS	HINT	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)		(\$ MIL)	(\$ MIL)		(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ HIL)
******** (5000	4.0	4.0	23.1	23.1	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	3.8	3.8	78.5	78.5	81.7	81.7	.0	.0	0.0	0.0
10000 (15000	20.0	20.0	176.1	177.3	102.0	102.0		2.1	0.0	0.0
15000 (20000		19.0	153.7	154.0	76.9	75.9	1.3	1.3	0.0	0.0
20000 (30000		40.0	373.8	373.8	143.1	143.1	.8	.8	0.0	0.0
30000 (50000	56.8	56.8	554.0		182.1	182.1		1.4	0.0	0.0
50000 (100000	18.6	18.6	307.2	307.2	64.6	64.6			0.0	0.
100000 (200000	3. 1	3.1	103.7		10.7	10.7		.5	0.0	0.
200000 (******	.6		71.1	71.1	2.2	2.2			0.0	9.0
	165.8			1842.8	708.3	708.3		7.5	0.0	0.0
	TAX	(POSITIVE	PORTION)	0.	JTLAYS (NEG	ATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN)	/ 01.04	A CHR	WGE 01	AN X P	LAN Y	CHANGE	PLAN X	DI ON Y	CHANGE
(DOLLARS)	(\$ HIL)	(\$ MIL								
******* (5000	. 8	3 .	8	0.0	1	1	0.0	.6	.6	0.0
5000 (10000	5. 3			0.0	0.0	0.0	0.0	5.3	5.3	0.0
10000 (15000	8.0			0	-1.6	-1.6	0	6.3	6.3	(
15000 (20000	12.			0	2	2	0.0	12.1	12.1	-,(
20000 (30000	28.			0	0.0	0.0	0.0	28.1	28.1	-,
30000 (50000	68.			0.0	0.0	0.0	0.0	68.8	68.8	0.
50000 (100000	38.0			0.0	1	1	0.0	38.0	38.0	0.
100000 (200000	15.			0.0	0.0	0.0	0.0	15.2	15.2	0.
	5.1			0.0	0.0	0.0	0.0	5.6	5.6	0.
200000 (******	71.1			V. V	0.0	V. U	9.0			



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR HONTANA

Plan X: CONFERENCE BILL

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2

TAX ALL UNEMPLOYMENT COMP

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

				Y TAXABLE	PRESENTLY RETURN			IABILITY	85713			
		~ ~~	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES	CHANG TYPE OF	ED THEIR DEDUCTION
INCL		CLASS	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER CF RETURNS	AMCUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NCHBER IF RETURNS	AMOUNT OF TAX CHANGE
(00	NLL P	ARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ HIL)	(ENITS)	(_] (2)
				4.444								
******		5000	8.	0.000	8.	8. 000	0.	9. 202	9.	8. 388	J.	2. 339
5000		19000	0.	0.000	0.	9. 889	Ø.	0.000	9.	9. 699	8.	2. 32
10000		15908	2.	8. 888	0.	0. 200 0. 200	6517.	232	8.	9. 200	0.	2. 32
:5888		20000	e.	9. 208	0.	8. 804	824. 341.	011 001	0.	2. 202	ð.	2.20
38888		50000	0.	0.000	e.	0. 200	8.	8. 888	8.	0,000	8.	8. 88
58888		100000	0.	8. 988	0.	8. 988	8.	8. 300	9.	9. 298	2.	3. 28
199998		200000	8.	0.000	0.	9.008	0.	0. 200	0.	2. 200	0.	9.39
200000			8.	0.008	0.	8. 888	0.	8. 888	0.	3. 200	0.	2. 30
TENIZE.	,	Total	0.	9. 999	0.	a. 888	7683.	-, 842	0.	8.000	0.	2.86
******	,	5000	0.	8, 999	8.	8. 200	8.	8. 220	0.	3, 206	e.	2. 22
5008		10000	2.	0.000	0.	8. 888	0.	0.000	8.	8. 888	8.	3. 33
19998		15000	8.	8.000	0.	0.000	9.	8. 200	8.	0.000	0.	2. 24
15888		28688	0.	8. 200	0.	3.000	0.	8. 898	0.	9, 889	0.	3.5
20000		38888	8.	8. 828	8.	9.208	ą,	3. 300	0.	0. 200	ð.	2, 2
35668		50000	0.	0. 800	2.	8. 888	0.	9. 999	8.	9.000	8.	3.3
52000		100000	0.	0.000	0.	3. 888	0.	9. 000	3.	2. 200	2.	8.8
196666		256696	0.	0.000	8.	0.000	e.	3. 220	0.	9.389	0.	3,3
		1411111	ð.	8. 888	0.	8.008	8.	8. 888	8.	9. 200	3.	2. 3
CN-ITEK			8.	a. 208	0.	9. 200	0.	9. 200	9.	3. 368	ð.	8.2
******	(5000	ð.	3.000	a.	8. 888	ø.	8. 200	0.	a. 200	ð.	a. ee
5220	•	19888	₹.	8.008	0.	9.000	a.	8.000	2.	8.888	2.	3. 24
10000	(15000	9.	9. 998	9.	9. 200	6517.	838	8.	8. 200	ð.	8.5
15000		28888	0.	9. 300	ð.	0.000	824.	011	2.	8. 338	a.	3. 3
20000		30000	0.	3. 388	0.	3. 208	341.	201	9.	8,000	0.	2.0
32000		50000	0.	9. 338	9.	9.998	2.	8. 208	0.	8. 888	8.	8.8
50000		100000	0.	8. 200	₽.	8. 209	8.	8. 888	₹.	2. 202	9.	2. 2
100000	(288888	8.	9. 293	0.	9. 200	0.	9. 200	8.	0.220	e.	2.3
200000	(#1	******	0.	8. 200	8.	3. 309	0.	0. 200	8.	0. 220	a.	2. 20
LL RETU	RNS.	Total	0.	9. 998	0.	8.888	7683.	842	3.	9.000	v.	3. 31

MCN.. 16 FEB.. 1987

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** Run 762





Policy Economics Group

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

	REPERL	I HUTCHINEN	DEDOCTION				1307 CE	vers of the	USE		
INCOME CLASS		NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	
INCOME U	LHSS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLAR	S)	(UNITS)	(00015)	(000°S)	(000°S)	(\$ MIL)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	348	53.4	27.2	27.2	-109.7	-108.2	1.5	35.3	35.3	0.0
5000 (219	50.5	45.6	45.6	334.2	335.3		174.2	174.7	.5
10000 (15000	164	46.5	36.1	36.1	509.0	510.2	1.2	230.3	231.1	.8
15000 (20000	118	35.0	30.2	30.2	519.5	520.4	.9	301.7	302.1	. 4
20000 (505	52.9	46.7	46.7	1102.9	1105.6	2.7	600.0	601.5	1.4
30000 (50000	245	60.7	59.6	59.5	1996.6	1999.1	2.5	1265.9	1262.1	-3.9
50000 (100000	162	18.9	18.4	18.4	955.0	956.4	1.3	596.9	592.4	-4.4
100000 (200000	129	3. 1	3.0	3.0	309.7	310.4	.6	196.5	196.4	1
200000 (#	*****	112	7	.6	.6	132.5	132.6	.1	63.6	63.4	2
TOTA	LS	1699	321.5	267.3	267.3	5749.8	5761.8	12.0	3464.4	3458.9	-5.6
		ITEMIZED RETURNS		DEDUCT	IONS	EXEMPT	TONS	State tax	CREDITS	MINTAX	
INCOME C	LASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLAR	S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	4.0	4.0	23.1	23.5	45.0	45.1	.1	.1	0.0	0.0
5000 (10000	3.8	3.8	78.5	78.6	81.7	82.2	.0	.0	0.0	0.0
10000 (15000	20.0	20.0	177.3	177.5	102.0	102.3	2.1	2.1	0.0	0.0
15000 (20000	19.0	19.0	154.0	154.0	76.9	76.9	1.3	1.3	0.0	0.0
20000 (30000	40.0	40.2	373.8	375.0	143.1	143.1	.8	.8	0.0	0.0
30000 (50000	56.8	56.8	554.0	560.3	182.1	182.1	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	307.2	313.0	64.6	64.6	1.1	1.1	0.0	0.0
100000 {	200000	3. 1	3.1	103.7	104.4	10.7	10.7	.5	.5	0.0	0.0
2000000 (#		.6		71.1	71.4	2.2		.1	.1	0.0	0.0
TOTA		165. 8		1842.8	1857.7	708.3				0.0	0.0
		TAT	(POSITIVE	PORTION)	00	ITLAYS (NEE	SATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME C	LASS	PLAN	X PLAN	Y CHA	NGE PL	AN X F	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLAR	(S)	(\$ MIL	_) (\$ MI	L) (\$ M	(\$	HIL) (MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
************ (5000				0.0	1	1	0.0	.6	.6	0.0
5000 (5.		. 3	.0	0.0	0.0		. 5.3	5.3	.0
10000 (15000	7.		.0	.0	-1.6	-1.6	0.0	6.3	6.3	.0
15000 (20000	12.			.0	2	2	0.0	12.1	12.1	.0
20000 (28.			.0	0.0	0.0	0.0	28.1	28.2	.0
30000 (68.	.8 68	. 6	2	0.0	0.0	0.0	68.8	68.6	2
50000 (100000	38.	.0 37	.7	-, 4	1	1	.0	38.0	37.6	-, 4
100000 (200000	15.	.2 15	.2	0	0.0	0.0	0.0	15.2	15.2	0
200000 (#	*****	5.	.6 5	.6	0	0.0	0.0	0.0	5.6	5.6	0
TOTA	y C	182.	. 1 181	.5	6	-2.0	-5.0	.0	180.1	179.6	6

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

income class			PRESENTL	Y TAXABLE	PRESENTLY MONTAXABLE RETURNS MADE		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETURNS WHICH	
		NONTAXABLE		TAXABLE		TAX DE	TAX DECREASES		CREASES	TYPE OF SEDUCTIO		
		2,433	NUMBER OF RETURNS	OF TAX	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER CF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	ANGUNT OF TAX CHANGE
(DC)	كللا	ARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(ENITS)	(JIK #)
	,	5000	a	2 222		2 224	2	2 222	2	4 200	2	2.44
5998		19999	0. 0.	9. 999	ð. 8.	8. 2 36	9.	8. 338	2. 3.	9. 339 3. 389	8.	8. 380 8. 380
12228		15000	9.	8. 208	0.	8. 000	0.	3. 200	1931.	. 203	3.	8.000
15000		29999	0.	9. 888	8.	9. 399	989.	001	2965.	. 906	ð.	2. 222
20000		30000	ð.	8. 208	0.	8. 888	11082.	858	3488.	. 938	0.	3. 889
	(58888	0.	0. 800	9.	8. 888	23166.	394	6129.	. 139	8.	0.30
50000		100000	9.	0. 300	0.	9. 888	11575.	421	2545.	. 259	3.	3. 88
	ì	566668	9.	9. 200	0.	3. 398	1368.	839	333.	. 022	a.	3. 80
		H+++++	a.	0.000	0.	8. 999	352.	825	58.	. 206	ð.	2. 20
TENIZE.		Total	ð.	9. 200	0.	8.888	48533.	929	16452.	.273	ð.	3. 20
	(5008	0.	8. 888	0.	3. 206	a.	0. 888	0.	a. 200	ð.	2. 226
5000	(18888	0.	9.300	8.	9. 309	0.	9. 888	1946.	. 2029	8.	85.6
10000	(15000	0.	8.208	9.	0.008	0.	0.200	3218.	. 828	2.	8. 38
15000	(28888	8.	9.888	3.	8. 888	0.	3. 308	1474.	. 014	2.	9.56
28865	(30200	8.	8. 200	9.	0. 228	0.	9. 228	2491.	. 242	234.	. 26
30000	(59998	0.	3. 2 99	8.	0. 888	82.	991	1242.	. 226	45.	. 22
50000	(199990	0.	0.000	9.	0.200	Ø.	8. 209	9.	3.000	ð.	5, 55
130000	(569668	9.	a. 888	0.	9.000	e.	8.000	0.	0.300	8.	3.3%
200000	{€	******	8.	0. 3 00	0.	9. 008	0.	2. 200	8.	3. 200	2.	2. 33
INSTI-NO	IZE.	Total	8.	0.388	0.	8. 888	82.	001	10370.	. 898	279.	. 32.
++++++	<	5000	0.	8. 999	9.	9. 308	0.	3. 808	ð.	2. 208	2.	9. 99
5000		19999	3.	8.000	0.	9. 888	8.	9. 200	1946.	. 289	0.	85.6
10000		15000	0.	9. 000	8.	0.000	9.	9. 398	4249.	. 231	9.	3. 20
15000		28888	0.	8, 888	0.	3. 308	989.	001	4439.	. 658	8.	3.38
39908		30000	8.	3. 388	8.	0.000	11082.	258	5891.	. 288	234.	. 26
38888		58888	0.	9, 998	0.	9. 888	23248.	395	7362.	.145	45.	. 30
50'988		100000	0.	3. 200	0.	9. 999	11575.	421	2545.	. 259	ð.	2. 20
188888		200000	8.	8. 888	0.	9. 988	1368.	039	333.	. 022	ð.	9. 20
		******	8.	0.000	0.	0.000	352.	825	58.	. 206	3.	0.20
LL RETUR	RNS.	Total	9.	0.000	0.	9.000	48615.	938	26823.	. 371	279.	. 38

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++ Run 783





STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THOOME OF BOD		UNBER OF	RETURNS	TAXABLE F	RETURNS	ADJUSTE	ED GROSS I	INCOME	TAXABLE INCOME			
INCOME CLA		AMPLE A	GEREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE	
(DOLLARS)) (UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ M(L)	(\$ HIL)	
******* (5000	348	53.4	27.2	27.2	-108.2	-108.2	0. 0.	35.3	35.3	0.0	
5000 (1	10000	219	50.5	45.6	45.6	335. 3	335.3	0.0	174.7	174.7	0.0	
10000 (1	15000	164	46.5	36.1	36.1	510.2	510.2	0.0	231.1	231.1	0.0	
15000 (3	20000	118	35.0	30.2	30.2	520.4	520.4	0.0	302.1	302.1	0.0	
20000 (3	30000	202	52.9	46.7	46.7	1105.6	1105.7	.1	601.5	601.5	.0	
30000 (5	50000	245	60.7	59.5	59.5	1999.1	2001.8	2.7	1262.1	1264.0	1.9	
50000 (10	00000	162	18.9	18.4	18. 4	956.4	966.1	9.7	592.4	598.8	6.4	
100000 (20	00000	129	3.1	3.0	3.0	310.4	312.7	2.4	196.4	198.0	1.6	
200000 (###		112	.7	.6	.6	132.6	133.4	.8	63.4	63. 9		
TOTALS		1699	321.5	267.3	267.3	5761.8	5777.5		3458.9	3469.3	10.4	
	1	TENIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX	
INCOME CLA		PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	
(DOLLARS)		(000°S)	(000°S)	(\$ MIL)	(\$ HIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	
******* (5000	4.0	4.0	23.5	23.5	45. 1	45.1	1	-1	0.0	0.0	
5000 ()	10000	3.8	3.8	78.6	78.6	82.2	82.2	.0	.0	0.0	0.0	
	15000	20.0	20.0	177.5	177.5	102.3	3 102.3	2.1	1.3		0.0	
15000 (2		19.0	19.0	154.0	154.0	76.9	76.9				0.0	
	(30000 (50000 (100000	40.2	40.2	375.0	375.0	143.1	. 1 143. 1				0.	
		56.8	56.8	560.3	561.0	182.1	182.1		1.4	0.0	0.0	
		18.6	18.6	313.0 104.4	316.3	64.6	.6 64.6		1.1	0.0	0.0	
100000 (20		3.1			105.2	10.7						
500000 (##-		.6		71.4	71.7	2.2	2.2		.1	0.0	0.0	
TOTAL		166.1	166.1	1857.7	1862.8	709.2	709.2			0.0	0. (
		TAX (POSITIVE		PORTION)		TLAYS (NEG	ATIVE POR	TION)	TAX (NET OF OUTLA		AYS)	
INCOME CL	ASS	PLAN	X PLAN	Y CHA	NGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE	
(DOLLARS	3)	(\$ MIL) (\$ MIL	.) (\$ 1	(\$)	MIL) (S	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	
******** (5000		8 .	8	0.0	1	1	0.0	.6	.6	0.6	
5000 (10000	5.	3 5.	3	0.0	0.0	0.0	0.0	5.3	5.3	0.0	
10000 (15000	8.	0 8.	0	0.0	-1.6	-1.6	0.0	6.3	6.3	0.6	
15000 (20000	12.	3 12.	3	0.0	2	2	0.0	12.1	12.1	0.0	
20000 (28.			.0	0.0	0.0	0.0	28.2	28.2	. (
30000 (68.			.2	0.0	0.0	0.0	68.6	68.7		
50000 (1		37.			.5	1	1	0.0	37.6	38.1		
		15.			.1	0.0	0.0	0.0	15.2	15. 4		
100000 (2												
100000 (2		5.		7	.1	0.0	0.0	0.0	5.6	5.7		



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

			PRESENTLY TAXABLE RETURNS MADE		NONTAXABLE S MADE	RETURNS	WITH A CHANG	IABILITY	RETUR		
INCOME CLASS		NONTA	XABLE	TAXABLE		TAX DECREASES		TAX INCREASES		TYPE OF	DEDUCTION
		NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	MUMBER CS	AMOUNT OF TAX	HUMBER OF	AMOUNT OF
(50)	0000	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	CHANGE
	LARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(LNITS)	(\$ MIL)
+ +++++ (5000	ð.	e. 200	a.	8. 2 8 8	8.	8. 200	0.	a. 20 3	0.	3. 200
5000 (19999	3.	9.008	₹.	9. 999	9.	2.000	9.	9. 300	8.	85.5
12228 (15000	0.	3. 200	ð.	9. 999	8.	9. 200	8.	8. 298	2.	2. 286
15000 (56656	9.	8. 888	8.	9. 000	9.	8. 888	3.	9.200	€.	85.5
20000 (38888	9.	8. 200	Q.	9. 998	ð.	8. 202	89.	186.	9.	2. 23
38888 (50000	8.	8.899	9.	8.000	91.	888	2348.	. 151	.5	2.20
50000 (100000	ø.	0.000	8.	0. 200	8.	8. 888	3903.	. 536	8.	9. 99
100000	200000	0.	0. 888	9.	0. 222	8.	8. 888	958.	. 147	€.	3.89
200000	*******	8.	9.000	2.	9. 999	0.	9. 008	296.	. 053	8.	9. 90
EMIZE.	Total	0.	9. 238	8.	8. 888	91.	-, 888	7583.	. 889	3.	8. 20
 (5990	8.	8. 288	e.	9. 200	2.	2. 200	9.	2. 200	e.	8. 88
5000 (10000	8.	0. 880	0.	9. 308	8.	9.000	0.	2.000	5.	9.99
19999 (15000	ð.	9.000	8.	8. 208	ø.	0. 398	0.	5. 200	ð.	9.20
15866 (56666	8.	8. 900	ð.	0. 888	0.	8. 888	9.	8. 888	₹.	\$.00
55665	39999	0.	9. 998	8.	8. 200	0.	9. 000	. 0.	3. 200	5.	3.00
38888 (58000	8.	9. 388	0.	9. 308	0.	9. 338	8.	3. 399	8.	3.3
50000	100000	₹.	3. 998	2.	9. 200	Q.	9. 229	8.	8. 200	8.	8. 29
165666	200000	8.	9. 998	8.	9. 900	3.	8.300	9.	3. 888	8.	0.00
200000	*******	8.	0. 800	8.	9. 399	8.	3.000	ð.	3.200	a.	8. 22
INSTI-W	E. Total	г.	9.800	ð.	8. 888	8.	ə. 22 2	0.	ર. ૧૨૩	2.	2.29
******	5888	ē.	8. 886	0.	a. 300	0.	0.000	8.	3.208	8.	2.26
5000	12008	e.	8.888	д.	8. 300	0.	8. 888	2.	8.888	0.	5.53
10000	15000	8.	3, 300	8.	9. 228	0.	a. 000	8.	9. 509	ð.	2. 8
15000	39668	0.	8. 998	8.	9. 300	9.	9. 200	2.	8.888	8.	2.3
22000	38888	8.	9. 208	0.	9. 308	8.	8.000	89.	. 281	8.	0.0
30000	50000	0.	8. 888	0.	9. 388	91.	268	2348.	.151	8.	6.9
50000	100000	ð.	9. 200	8.	8. 209	0.	0. 200	3303.	. 536	8.	9. 8
100000	(203003	3.	9. 200	8.	8. 200	0.	8. 888	958.	.147	ð.	9. 9
200000	(++++++++	3.	3. 200	9.	8. 308	0.	3. 282	286.	. 253	2.	0.0
	WS. Total	г.	8.888		0.000	31.	888	7583.	.889	2.	8.3

Run 734



Policy Economics Group

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

	NUMBER OF	RETURNS	TAXABLE F	RETURNS	ADJUST	ED GROSS 1	NCOME	TAXA	ABLE INCOME	
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000'5)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	348	53.4	27.2	27.2	-108.2	-111.6		35.3	35.2	1
5000 (10000	219	50.5	45.6	45.6	335.3	335.1	2	174.7	174.5	1
10000 (15000	164	46.5	36.1	36.1	510.2	509.8	-,4	231.1	230.9	2
15000 (20000	118	35.0	30.2	30.2	520.4	519.8	6	302.1	301.9	 1
20000 (30000	202	52.9	46.7	46.7	1105.7	1103.4	-2.3	601.5	599.9	-1.5
30000 (50000	245	60.7	59.5	59.5	2001.8	2000.2		1264.0	1262.8	-1.2
50000 (100000	162	18.9	18.4	18.4	966.1	364.7		598.8	598.0	8
100000 (200000	129	3.1	3.0	3.0	312.7	312.1			197.6	-, 4
500000 (######	112	.7	.6	.6	133.4	132.5	9	63.9	63.6	3
TOTALS	1699	321.5	267.3	267.3	5777.5	5766.0	-11.5	3469.3	3464.5	-4.8
	ITEMIZED RETURNS		DEDUCT	IONS	exempt	IONS	STATE TAX	CREDITS	CREDITS MINTA	
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ MIL)		(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	4.0	3.6	23.5	23.3	45. 1	44.9	.1	.1	0.0	0.0
5000 (10000	3.8	3.8	78.6	78.5	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.0	20.0	177.5	177.3	102.3	102.2	2.1	2.1	0.0	0.0
15000 (20000	. 19.0	19.0	154.0	154.0	76.9	76.9	1.3	1.3	0.0	0.0
20000 (30000	40.2	40.2	375.0	374.2	143.1	143.1	.8	.3	0.0	0.0
30000 (50000	56.8	56.8	561.0	560.7	182.1	182.1	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	316.3	315.9	64.6	64.6	1.1	1.1	0.0	0.0
100000 (200000	3. 1	3.1	105.2	104.9	10.7	10.7	.5	.5	0.0	0.0
200000 (******			71.7	71.4	2.2	2.2	.1	.1	0.0	0.0
TOTALS			1862.8		709.2	709.0	7.4	7.4	0.0	0.0
	TAX	TAX (POSITIVE PO		PORTION) OU		ITLAYS (NEGATIVE PORT		TAX (N	ax (NET OF OUTLAYS)	
INCOME CLASS	PLAN		Y CHA			Y MALAN		PLAN X		CHANGE
(DOLLARS)	(\$ MIL	_) (\$ MIL	.) (\$ M	IL) (\$	MIL) (S	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000					1	1	0.0	.6	.6	0
5000 (10000					0.0	0.0	0.0	5.3		0
10000 (15000	8.				-1.6	-1.6	0.0	6.3	6.3	0
15000 (20000	12.			0	2	2	0.0	12.1	12.1	0
20000 (30000	28.			1	0.0	0.0	0.0	28.2	28.1	-, 1
30000 (50000	68.			1	0.0	0.0	0.0	68.7	68.6	1
50000 (100000	38.			1	1	1	0	38.1	38.1	1
100000 (200000	15.			0	0.0	0.0	0.0	15.4	15.3	0
200000 (******	5.				0.0	0.0	0.0	5.7	5.6	0
TOTALS	182.	. 4 182.	4	3	-2.0	-2.0	0	180.5	180.1	3



DISTRIBUTION OF STATE TAX CHANGE AND MUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5

Data for: ALL RETURNS

DEPRECIATION PROVISION

1387 Levels of Income

INCOME CLASS			PRESENTL RETURN	Y TAXABLE	PRESENTLY NONTAXABLE RETURNS MADE		RETURNS	WITH A CHAN	IABILITY	RETURNS WHICH CHANGED THEIR		
			NONTA		TAXA	TAXABLE		TAX DECREASES		CREASES	TYPE OF	DEDUCTION
		•	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	MUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE
(DC	(LLARS)		(UNITS)	(\$ MIL)	(etinu)	(\$ HIL)	(UNITS)	(\$ MIL)	(UNITS)	(S MIL)	(UNITS)	(# MIL)
	/ 504		2	2 202		2 202	4	2 222		3 222	752	2 00
5000			ð.	8. 200 8. 200	9. 9.	3. 888 8. 888	9. 501.	3 93	ð. ð.	3. 203 3. 303	350. 8.	3. 336 3. 336
			8.	9. 888	0.	0. 300	944.	-, 881	2.	3. 200	2.	2.00
12200			0.	8. 208	0.	8. 888	1898.	962	ð.	3. 223	₹.	2. 32
20000			0.	8. 208	9.	9. 860	11508.	-, 344	9.	8. 228	2.	9. 20
30000			₹.	8. 888	0.	0.000	11717.	971	73.	. 288	8.	-, 06
50000			0.	0.000	0.	9. 998	7961.	368	43.	. 261	8.	3. 30
100000			0.	9. 898	0.	8.000	2369.	835	25.	. 888	0.	
	(•	8.	9. 996	8.	0.000	447.	832	8.	8. 200	3.	2. 20
	Tota		0.	8. 888	0.	8. 888	36437.	254	141.	. 886	358.	-, 2
EHIZE.	1064		0.	0.000	0.	0.000	30731.	~JY	1710	, 000	300+	-, 64
******			ð.	9. 900	0.	8. 888	1456.	202	0.	9. 200	9.	2. 8
5200			9.	8. 200	0.	0. 300	1991.	802	8.	9. 929	3.	2.30
10000			8.	3. 999	0.	9. 999	3534.	888	9.	8. 200	ð.	3. 8
15888			8.	9. 399	8.	9. 898	1306.	224	8.	8. 888	8.	8.8
19699			8.	8. 988	ð.	0. 000	3712.	-, 234	162.	. 200	9.	0.0
36666			₽.	8.888	e.	9. 300	815.	814	8.	9. 800	0.	8.8
52000			8.	8. 120	ð.	9. 999	0.	2. 200	0.	9. 200	ð.	0.0
100000			ð.	9. 200	2.	9.000	8.	0.000	0.	8. 880	0.	9.9
	(*****		0.	9.000	0.	0.000	0.	8. 200	9.	9. 999	0.	9. 8
DN-17EM)	IZE, Tota	al	8.	8. 888	9.	8. 888	12816.	264	162.	. 996	0.	8.8
1111111	(58	88	8.	9. 200	8.	8. 888	1456.	002	8.	9. 229	357.	2. 8
5000			8.	9. 000	0.	9.000	2492.	803	8.	2.888	8.	8.8
12200	(159	248	3.	3.000	3.	0.000	4478.	289	0.	2.200	8.	2. 2
15000	(309	38	3.	9. 300	0.	9. 998	3206.	206	8.	8.388	₹.	9.8
20000	(300	86	0.	9. 200	9.	9. 999	15212.	278	162.	. 260	8.	9. 8
30000	588	88	0.	9. 999	8.	8. 286	12532.	285	72.	. 689	8.	8
50000	(1000	20	ð.	9. 228	0.	9. 200	7061.	868	43.	105.	0.	8. 8
100000	1 2000	88	a.	0. 200	∂.	9. 200	2369.	835	25.	. 000	3.	2.8
200000	(*****	**	8.	0.009	0.	9. 998	447.	232	8.	3.000	2.	2.2
L RETU	RNS. Tot	al	0.	8. 208	0.	3.000	49252.	318	303.	. 222	358.	8

++ Run 785





Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

LIMIT PASSIVE LOSSES

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

Plan Y: CONFERENCE PROVISION #6 1987 Levels of Income

		NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUSTI	ED GROSS I	NCOME	TAXA	ABLE INCOME	
INCOME C	LHSS		AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLAR	S)	(UNITS)	(000°S)	(000°5)	(00015)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	348	53.4	27.2	27.3	-111.6	-81.7	29.9	35.2	35.8	.6
5000 (10000	219	50.5	45.6	45.6	335.1	335.1	0.0	174.5	174.5	0.0
10000 (15000	164	46.5	36.1	36.2	509.8	510.6	.8	230.9	231.7	.8
15000 (20000	118	35.0	30.2	30.2	519.8	519.8	0.0	301.9	301.9	0.0
20000 (30000	202	52.9	46.7	46.9	1103.4	1114.6	11.2	599.9	606.1	6.2
30000 (50000	245	60.7	59.5	59.6	2000.2	2003.3	3.0	1262.8	1264.7	1.9
50000 (100000	162	18.9	18.4	18.4	964.7	973.1	8.4	598.0	599.8	1.8
100000 (200000	129	3.1	3.0	3.0	312.1	315.0	2.9	197.6	199.1	1.6
200000 (#		112	.7	.6	.6	132.5	140.8	8.3	63.6	65.1	1.5
TOTA		1699	321.5	267.3	267.7	5766.0	5830.7	64.6	3464.5	3479.0	14.5
		ITENIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX
INCOME O	LASS	CH ON Y	PLAN Y	DI ON Y	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLAR	(S)	(00015)	(000°S)	PLAN X (\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	3.6	3.7	23.3	26.5	44.9	45.0	.1	.1	0.0	0.0
5000 (10000	3.8	3.8	78.5	78.5	82.2	82.2	.0	.0	0.0	0.0
10000 (20.0	20.0	177.3	177.3	102.2	102.2	2.1	2.1	0.0	0.0
15000 (20000	19.0	19.0	154.0	154.0	76.9	76.9	1.3	1.3	0.0	ů.
20000 (40.2	40.2	374.2	378.5	143.1	143.8	.8	.9	0.0	0.
30000 (56.8	56.8	560.7	561.7	182.1	182.2	1.4	1.4	0.0	0.
50000 (18.6	18.6	315.9	315.7	64.6	64.6	1.1	1.1	0.0	0.
100000 (3.1	3. 1	104.9	105.9	10.7	10.7	.5	.5	0.0	0.
200000 (1		.6		71.4	74.9	2.2	2.3	.1	.1	0.0	0.
TOTA		165.8	165.9	1860.1	1874.0	709.0	709.9		7.4	0.0	0.
		TA	X (POSITIVE	PORTION	00	ITLAYS (NEE	SATIVE POR	TION)	TAX (N	ET OF GUTL	AYS)
INCOME (CLASS					AV V 6	M AN V	CHONCE	PLAN X	PLAN Y	CHANG
(DOLLA)	RS)	PLAN (\$ MI		L) (\$)			PLAN Y FMIL)	CHANGE (\$ MIL)	(\$ MIL)	(S MIL)	(\$ MIL)
******* (5000		.8	.8	.0	1	1	0.0	.6	.7	
	10000					0.0	0.0	0.0	5.3	5.3	0.
10000 (7			.0	-1.6	-1.6	0.0	6.3	5.4	
15000 (12		2.3		2	2	0.0	12.1	12.1	0.
20000 (28		3.5	.4	0.0	0.0	0.0	28.1	28.5	
30000 (68		3. 8	.1	0.0	0.0	0.0	68.6	68.8	
50000 (38		3.3	.2	1	1	0.0	38.1	38.2	
100000 (15		5.5	.2	0.0	0.0	0.0	15.3	15.5	
							0.0	0.0	5.6	5.8	
200000 (*****	5	. 6	5.8	.1	0.0	V. U	0.0	3.0	3.0	•

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6

LIMIT PASSIVE LOSSES

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

			TLY TAXABLE	RETURNS MADE TAXABLE TAX DECREASES INT NUMBER AMOUNT NUMBER AMOUNT	GE IN TAX L	IABILITY	RETUR!	S WHICH D THEIR			
11100	ME CLASS		TAXABLE	TAXA	BLE .	TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DESUCTION
INCO	re was	NUMBER OF RETURNS	OF TAX	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER CF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER CF RETURNS	AMOUNT OF TRY CHANGE
(DC)	LLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(LNITS)	(\$ 701)
	/ 500	•	0.300		2 200	2	4 400		8. 202		3 224
5220				9.	9. 228 9. 2 28	0. 0.	a. 200	8. 0.	8.888	ð. ð.	0.221
5999				156.	. 209	8.			. 289		3.300
18888				3.	9. 300	8.	a. 998 a. 998	155. 2.	8. 888	ð. ð.	8. 886 8. 886
15888		4		238.	. 386	8.	3. 200	237.	. 406	3.	2. 20
30000				31.	.365	8.	8. 8 88	778.	. 126	3.	3,30
50000				0.	8. 888	0.	8. 809	743.	. 158	0.	0.00
100000	(20000			a.	0.000	9.	9. 888	481.	. 152	a.	86.5
	(******			5.	. 836	0.	9. 200	197.	.144	e.	2. 28
TEMIZE.	Tota			422.	. 443	9.	8. 200	2584.	1.204	3.	8. 28
******	⟨ 50€	9 8	. 0. 200	39.	. 825	0.	0.000	39.	. 225	111.	. 32
5000	(1999	8 8	9.989	8.	9. 888	0.	9. 388	8.	9. 999	9.	3.30
19000	(1500	8 8	0. 200	9.	8. 200	2.	8. 200	228.	. 310	₹.	3. 20
15000	(2000	18 8	. 0.000	0.	0.000	0.	0. 398	0.	0.000	₹.	9.36
22000	(3000	18 2	3. 209	8.	8. 200	0.	a. 200	153.	. 205	2.	3. 8
39999	1 5000	18 8	. 2.999	0.	9. 289	0.	8. 200	∂.	0.000	9.	8.8
50000	10000	8 8	0. 300	8.	9. 200	2.	8.008	8.	0.000	ð.	e. 20
196666	(50000	9 8	0.000	3.	0.000	0.	8.888	3.	8. 888	2.	5.30
588888	(*******	+ 6	. 0.300	2.	. 001	0.	2.200	2.	. 26:	70.	. 20
ON-ITEXI	ZE. Tota	1 0	. 8.8 98	42.	. 325	₹.	9.888	422.	. 241	:52.	. 23
******	(500	18 4	. 8.002	39.	. 825	8.	8.000	39.	. 025	111.	. 86
5888			. 9. 222	8.	3. 300	0.	8.888	3.	3. 339	3.	8.00
13868	(1586	98 2	. 2.200	156.	. 2009	ð.	2.200	384.	. 219	0.	8. 8
15000			. 0. 323	8.	8.000	3.	9. 300	3.	8.888	v.	8.6
38888		10 2	9. 308	230.	. 386	0.	3. 889	389.	. 411	ð.	8. 9
38888			. 8. 808	31.	. 213	ø.	8.338	770.	.126	8.	9.8
55555	(10000	90 0	3. 200	3.	8. 200	8.	3. 999	743.	. 168	8.	8.8
	(59668		1. 0.200		3. 339	0.	8. 228	401.	. 152	2.	8.8
200000	(******	H 2	. 8. 203	8.	. 237	0.	3. 880	199.	.144	78.	. 81
LL RETUR	RNS. Tota	1 8	9. 300	464.	. 469	2.	0.000	2926.	1.845	182.	. 8

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Run 726





Policy Economics Group Personal Income Tax Model

Policy Economics Group

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THOOME OF DOG	NUMBER OF	RETURNS	TAXABLE F	RETURNS	ADJUSTI	ED GROSS I	NCOME	TAX	ABLE INCOME	
INCOME CLASS (DOLLARS)	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000°S)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
******* (5000	348	53.4	27.3	27.3	-81.7	-79.3	2.4	35.8	35.7	.9
5000 (10000	219	50.5	45.6	45.6	335.1	339.1	4.0	174.6	177.1	2.5
10000 (15000	164	46.5	36.2	36.2	510.6	524.8	14.3	231.7	234.9	3.2
15000 (20000	118	35.0	30.2	30.2	519.8	536.6	16.8	301.9	305.9	4.0
20000 (30000	202	52.9	46.9	46.9	1114.6	1137.3	22.6	606.1	616.3	10.1
30000 (50000	245	60.7	59.6	59.6	2003.3	2023.7	20.4	1264.7	1278.4	13.6
50000 (100000	162	18.3	18.4	18.4	973.1	330.7	17.5	599.8	605.9	6.1
100000 (200000	129	3. 1	3.0	3.0	315.0	316.8	1.9	199.1	200.1	.9
200000 (******	112	.7	.6	.6	140.8	141.5	.6	65. 1	66.1	1.0
TOTALS	1699	321.5	267.7	267.8	5830.7	5931.3	100.6	3479.0	3521.4	42.4
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	84 AM W	a. a	D. A.I. H			61 ALL L	A4 A11 4	51 AN V	54 AN W	01.001.1/
	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	3.7	4.8	26.5	27.1	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	3.8	6.2	78.5	79.9	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.0	20.7	177.3	187.5	102.2	103.0	2.1	2.1	0.0	0.0
15000 (20000	19.0	20.7	154.0	165.8	76.9	76.9	1.3	1.3	0.0	0.0
20000 (30000	40.2	41.1	378.5	388.2	143.8	144.4	.8	.8	0.0	0.0
30000 (50000	56.8	56.9	561.7	568.4	182.2	182.2	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	316.7	327.8	64.6	54.6	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	105.9	106.8	10.7	10.7	.5	.5	0.0	0.0
200000 (******	.7		74.9	74.6	2.3	2.3	.1	.1	0.0	0.0
TOTALS	165. 9	172.8	1874.0	1926.3	709.9	711.3	7.4	7.4	0.0	0.0
THOOME OF OCC	TAX	(POSITIVE	PORTION)	ou.	TLAYS (NEG	ATIVE POR	(NDIT	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	Y CHA	NGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL						(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000		8	8	.0	1	1	0.0	.7	.7	.0
5000 (10000	5.		4	.1	0.0	0.0	0.0	5.3	5. 4	.1
10000 (15000	8.	0 8.	1	.1	-1.6	-1.6	.0	6.4	6.5	.1
15000 (20000	12.			.2	2	-, 2	0.0	12.1	12.3	.2
20000 (30000	28.			.6	0.0	0.0	0.0	28.5	29.1	.6
30000 (50000	68.			1.0	0.0	0.0	0.0	68.8	69.8	1.0
50000 (100000	38.			. 4	1	1	.0	38.2	38.7	.4
100000 (200000	15.			.1	0.0	0.0	0.0	15.5	15.6	.1
200000 (******	5.			.1	0.0	0.0	0.0	5.8	5.9	.1
TOTALS	183.			2.6	-2.0	-2.0	.0	181.2	183.8	2.6

Plan X: CONFERENCE SILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 6

Data for: ALL RETURNS

Plan Y: CONFERENCE PROVISION #7

1987 Levels of Income

EMPLOYEE, MOVING, & MISC DEDUCTIONS

		PRESENTLY RETURNS		PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY		S WHICH
arc	XE CLASS	NONTAX		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
	LLARS)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER GF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER GF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT CI TAX CHANGE (5 MIL)

•••••	(5888	ð.	0, 200	0.	0. 000	8.	8. 200	89.	. 243	ð.	3. 23
5000		ð.	9. 208	8.	0.000	8.	8.000	335	. 883	ē.	8.38
10000		0.	0. 200	2.	8, 888	8.	9. 209	9861.	. 263	ě.	9, 20
15888		ð.	8.000	8.	0.000	1.	-, 388	18839.	. 336	9.	3. 33
22928		8.	0.000	9.	0. 200	1129.	011	27465.	. 474	₹.	8. 22
38888		ð.	8. 998	51.	. 200	33%.	001	43788.	:. 245	a.	3. 22
50000		0.	2. 200	a.	8. 888	449.	250	16074.	. 478	₹.	3. 20
	299999	9.	9. 388	ě.	8. 888	45.	205	2097.	. 932	3.	3. 20
	(*******	8.	0. 200	ð.	8. 200	28.	-, 385	509.	. 192	8.	8. 28
TEMIZE.	Total	0.	0.000	51.	. 228	1982.	872	111034.	2.329	9.	2.30
******	(5000	0.	ð. 200	ð.	8. 888	0.	ð. 300	i 589.	. 829	1824.	. 82
5888		a.	3. 388	0.	9. 309	8.	8. 888	3197.	. 121	2331.	.10
19999		0.	8. 398	3.	8. 308	ð.	3, 200	1195.	. 34.2	758.	. 8:
:5000		e.	886.6	a.	0. 000	0.	0. 000	1567.	. 289	1771.	. 6.
55566		ð.	0. 200	Q.	0. 200	0.	8. 228	2243.	. 285	343.	. 2
36668		ð.	0.000	8.	3, 388	2.	0.000	224.	. 013	72.	٠, ٢
52900		ð.	8. 228	0.	9. 308	0.	8. 888	8.	8. 303	2.	3. 30
699991		ð.	8.888	ě.	9.000	8.	8.000	3.	8.888	ð.	2. 3
	(*******	0.	8. 208	9.	8. 888	0.	8.88	ð.	3. 200	2.	₹. ₹
	ZE. Total	ð.	8. 888	ð.	0.000	9.	0. 888	12016.	. 382	5 33% .	.21
	(5000	9.	0. 200	0.	0.000	9.	9. 228	1678.	, 032	:824.	. 86
5886		ð.	8. 888	₹.	8, 200	ð.	9. 269	3589.	. 163	2331.	. 14
	(15000	0.	8. 200	ð.	a. 229	8.	0. 220	11956.	,110	758.	. 8.
15889		9.	8. 888	0.	0.000	1.	-, 223	12426.	. 185	1771.	. 8
30890		0.	3. 200	0.	0. 200	1129.	-, 011	29709.	. 563	943.	. 8
36669		ð.	3. 888	51.	. 000	330.	381	43932.	1.015	72.	. 3
59999		0.	3. 228	8.	8. 888	449.	-, 959		. 473	0.	8.0
166666		ð.	8. 200	0.	8. 229	45.	885	2097.	. 892	ð.	3.2
	(+++++++	0.	8. 200	e.	3. 229	28.	205	509.	.122	0.	2. 2
	NS. Total	0.	8. 889	51.	. 888	1982.	872			6500.	15.

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Run 787

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THOOME OF OOD	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	Ε
INCOME CLASS (DOLLARS)	SAMPLE (UNITS)	AGGREGATE (00015)	PLAN X (000°S)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
******** (5000	348	53.4	27.3	27.3	-79.3	-79.4	1	36.7	36.8	.1
5000 (10000	219	50.5	45.6	46.2	339.1	339.1	0	177.1	177.5	. 4
10000 (15000	164	46.5	36.2	36.2	524.8	524.6	2	234.9	236.0	1.1
15000 (20000	118	35.0	30.2	30.9	536.6	536.5	1	305.3	310.7	4.8
20000 (30000	202	52.3	46.9	46.9	1137.3	1135.9	-1.4	616.3	626.0	9.8
30000 (50000	245	60.7	59.6	59.6	2023.7	2021.5		1278.4	1295.0	16.6
50000 (100000	162	18.3	18.4	18.4	390.7	990.2		605.3	612.2	6.3
100000 (200000	129	3.1	3.0	3.0	316.8	316.6	2	200.1	201.0	.3
200000 (******	112	.7	.6	.6	141.5	141.4		66.1	66.5	. 4
TOTALS	1699	321.5	267.8				-4.9		3561.7	
	ITEMIZED	RETURNS	DEDUCT	TONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	АХ
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	4.8	4.8	27.1	27.0	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	6.2	6.2	79.9	79.4	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	187.5	186.0	103.0	103.2	2.1	2.1	0.0	0.0
15000 (20000	20.7	20.7	165.8	160.9	76.9	77.0	1.3	1.3	0.0	0.0
20000 (30000	41.1	41.1	388.2	376.2	144.4	145.2	.8	.8	0.0	0.0
30000 (50000	56.9	56.9	568.4	549.6	182.2	182.2		1.4	0.0	0.0
50000 (100000	18.6	18.6	327.8	321.0	64.6	64.6		1.1	0.0	0.0
100000 (200000	3.1	3.1	106.8	105.7	10.7	10.7		.5	0.0	0.0
200000 (******	.7		74.6	74.0	2.3	2.3			0.0	0.0
TOTALS	172.8		1926.3	1879.9	711.3	712.4			0.0	0.0
	TAX	((POSITIVE	PORTION)	ou	TLAYS (NEG	ATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	A LHO	NGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL						(\$ MIL)	(\$ MIL)	(\$ MIL)	(S MIL)
******* (5000		. 8	. 8	.0	1	1	0.0	.7	.7	.0
5000 (10000	5.	.4 5	. 4	.0	0.0	0.0	0.0	5. 4	5.4	.0
10000 (15000	8.	. 1 8	. 1	.0	-1.6	-1.6	0.0	6.5	6.5	.0
15000 (20000	12.	.5 12	.7	.2	2	-,2	0.0	12.3	12.5	.2
20000 (30000	29.	.1 29	.6	.5	0.0	0.0	0.0	29.1	29.6	.5
30000 (50000	69.	.8 71	.1	1.3	0.0	0.0	0.0	69.8	71.1	1.3
50000 (100000	38.	.7 39	. 1	. 4	1	1	.0	38.7	39.1	.4
100000 (200000	15.			.1	0.0	0.0	0.0	15.6	15.7	.1
100000 / 500000										
200000 (******	5.	.9 5	.9	.0	0.0	0.0	0.0	5.9	5.9	.0

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

			PRESENTL	Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHANG	SE IN TAX L	IABILITY	RETUR CHANG	NS WHICH ED THEIR
") 00	ME & 0		NONTA		TAXA	_	TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DEDUCTION
	ME CLAS	33	NUMBER OF RETURNS	AMOUNT OF TAX DEDREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT GF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMBUNT OF TAX EBANGE
100	LLARS)		(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(11K s)	(eNITS)	(\$ MIL)
	,		2	3 300		2 222		2 222	20	224		
5033		200	0.	3. 200 3. 000	9. 558.	9. 206	ð. ð.	8. 228	39. 1443.	. 204 . 209	9.	2. 20
18888		999 999	ð. 8.	3, 200	9.	3. 200	ð.	0. 000 3. 000	1557.	. 832	₹.	3.23
			-	8. 200 8. 200		. 313		0. 608	3848.	. 171	2. 2.	2.20
15000		222	₹.	3, 200	568.		8.			. 589	-	85.5
3080		888	9.		2	. 200	0.	9.000	25 884. 44577.		ð.	3. 23
35559		555	ð.	3.999	ð.	9. 888	0.	9. 200		1.283	∂.	3.28
59966			2.	0.000	9.		8.	0. 200	15400.	.428	0.	0.00
100000			8.	9. 200	3.	. 200	27.	301	1864.	.862	ð.	9. 30
259656			ð.	9. 200	0.	9. 999	8.	9. 309	467.	. 243	ð.	2. %
TENIZE.	:0,	tal-	д.	3. 388	1231.	. 828	27.	201	181429.	2.544	а.	3.24
******	(5	300	9.	0. 200	0.	3. 200	e.	2. 228	ø.	ə. 220	0.	a. 24
5888	(18	999	ð.	3. 388	9.	8. 889	0.	8. 228	ą.	3. 338	8.	8.8
10000	(15	800	ð.	0.200	0.	8. 228	0.	9. 298	ð.	3. 200	8.	5. 3.
15888	(38	999	a.	9. 223	9.	3. 368	0.	3. 3 23	4.	₹. 100	5.	3.8
50000	(301	888	0.	9.200	8.	3. 200	0.	d. 200	8.	665.5	ð.	9. 6
8985 E	(58	598	₹.	3. 388	₹.	9. 228	3.	0.202	₹.	8. 238	٤.	8.8
53488	(199	999	0.	3. 208	0.	9. 999	2.	3. 208	2.	9. 499	٥.	3. 3
165959	4 366	999	2.	8. 958	8.	8. 399	2.	8. 888	₽.	3. 224	2.	3.3
220000	{*****	+++	a.	8. 200	Э.	3. 268	€.	8. 208	J.	3. 228	ð.	2. 2
CN-ITEN	IZE, To	tai	ð.	9. 200	8.	8. 888	₹.	2. 220	9.	3. 228	₹.	8.8
++++++	(5	200	8.	3.003	e.	3. 200	2.	2. 202	39.	. 284	٤.	2.20
5498	_	898	2.	8. 888	558.	. 286	ð.	8. 888	1443.	. 203	8.	6.3
13000		208	ð.	0. 200	0.	2. 228	3.	2. 202	1537.	. 232	2.	2. 8
15888		668	2.	8. 888	668.	. 213	0.	3. 200	5848.	.171	ē.	5.5
22000		928	ð.	9. 229	2.	. 200	2.	3. 200	25084.	. 500	2.	8. 8
32020		269	8.	0. 388	0.	3.030	8.	3. 200	44577.	:.283	2.	3.8
50000			a.	8. 209	ð.	2. 320	8.	2. 200	15400.	. 429	₽.	3. 2
	(388		0.	8. 208	3.	. 229	27.	-, 201	1864.	. 262	2.	8.5
	(14444		9.	8. 888	ð.	3. 208	8.	0. 200	÷87.	. 243	0.	0. 8
	RNS. To		8.	8. 888	1231.	. 828	27.	-, 391	:01429.	2.544	a.	2.2

44 Sun 728

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

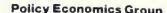
Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

TINCHERS	בש רבטטוג טוו	שבת הבטונאנ	. DEDUCT			1391 F6	vers or inc	:oue		
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE [NCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(00015)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	348	53.4	27.3	27.3	-79.4	-79.4		36.8	36.8	0.0
5000 (10000	219	50.5	46.2	45.2	339.1	339.1		177.5	177.6	.1
10000 (15000	164	46.5	36.2	36.2	524.6	524.6		236.0	238.9	2.9
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	310.7	314.2	3.5
50000 (30000	505	52.9	46.9	46.3	1135.9	1135.9		526.0	633.5	7.5
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5		1295.0	1302.7	7.7
50000 (100000	152	18.9	18.4	18.4	990.2	990.2	0.0	612.2	614.4	2.2
100000 (200000	129	3.1	3.0	3.0	316.6	316.6	0.0	201.0	201.2	.2
200000 (******	112	.7	.6	.6	141.4	141.4	0.0	66.5	66.6	.1
TOTALS	1699	321.5	269.0	269.0	5926.4	5926.4	0.0	3561.7	3585.9	24.2
	ITEMIZED	RETURNS	DEDUCT	TONS	EXEMPT	TONS	STATE TAX	CREDITS	MINT	АХ
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(00015)	(00015)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	4.8	4.8	27.0	27.0	45.0				0.0	0.0
5000 (10000	6.2	6.2	79.4	79.4	82.2	82.2			0.0	0.0
10000 (15000	20.7	20.7	186.0	182.2	103.2			2.1	0.0	0.0
15000 (20000	20.7	20.7	160.9	157.3	77.0	77.0	1.3	1.3	0.0	0.0
20000 (30000	41.1	41.1	376.2	368.1	145.2	145.8	.8	.8	0.0	0.0
30000 (50000	56.9	56.9	549.6	541.9	182.2	182.2	. 1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	321.0	318.8	64.6	64.6	. 1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	105.7	105.5	10.7	10.7	.5	.5	0.0	0.0
200000 (******	.7	.7	74.0	74.0	2.3			.1	0.0	0.0
TOTALS	172.8	172.8	1879.9	1854.1	712.4			7.5	0.0	0.0
	TAX	(POSITIVE	PORTION)	ou	TLAYS (NE	GATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	Y CHA	WIGE PL	AN X F	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL	.) (\$ MIL	L) (\$ M	(IL) (\$	MIL) (4	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000				0.0	1	1	0.0	.7	.7	0.0
5000 (10000	5.		. 4	.0	0.0	0.0	0.0	5. 4	5. 4	.0
10000 (15000	8.		.2		-1.6	-1.6	.0	6.5	6.6	.1
15000 (20000	12.			.2	2	2	0.0	12.5	12.6	.2
20000 (30000	29.			.5	0.0	0.0	0.0	29.6	30. 0	.5
30000 (50000	71.			.5	0.0	0.0	0.0	71.1	71.6	. 5
			3	2	= 1	1	.0	39.1	39.2	.2
50000 (100000	39.	1 39.	. 3	.2	1	1				
	39. 15.	7 15.	. 7	.0	0.0	0.0	0.0	15.7	15.7	.0
50000 (100000		7 15.								





Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

			Y TAXABLE	PRESENTLY RETURN	NONTAXABLE	RETURNS	WITH A CHAN	SE IN TAX L	IABILITY	RETUR CHANG	
11:07	we a con		IXABLE	TAXA		TAX DE	CREASES	TAX IN	CREASES		ED THEIR DEDUCTION
	ee class	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DEDREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT CI TAX CHANGE (IM 8)
	(5000	0.	9, 200	ð.	9. 200	9.	9. 298	8.	ə. 200	٤.	8. 220
5000		3.	8. 208	0.	0.000	a.	3, 200	501.	. 893	₹.	85.6
12000		0.	0.000	0.	8. 200	8.	8, 888	12253.	.135	٥.	3. 20
15000		0.	9.888	8.	0.088	8.	3.300	9411.	.:58	ą.	3.38
20000		8.	8. 200	0.	0.000	8.	8. 988	17184.	. 452	2.	2. 24
39998		8.	9, 998	8.	9.000	0.	0.000	18400.	.549	è.	9, 86
50000		ð.	9. 000	8.	8. 200	8.	0. 200	4841.	.157	3.	8.8
100000	(200000	8.	0. 200	0.	9. 200	0.	0.000	266.	.8:6	2.	8.8
288888	(++++++++	ð.	3. 388	2.	0. 000	0.	9. 339	47.	. 205	₹.	9.0
FEMIZE.	Total	0.	8. 888	0.	9. 998	0.	0. 200	62823.	1.446	4.	8.8
*****	(5000	ð.	9. 200	0.	0.000	0.	ð. 88 9	2.	ð. 299	۶.	ð. 86
5000	12008	8.	8. 888	8.	0.000	0.	8.000	0.	2. 888	8.	9.00
19968	(15000	8.	8.000	3.	0.000	0.	9. 200	3.	9. 299	a.	6.8
:5222	(20000	0.	3. 306	8.	9. 888	9.	8. 888	0.	8. 228	8.	8.8
26566	(30000	0.	2. 200	0.	9. 228	0.	8. 200	. 0.	8. 888	6.	8.8
25852	(52200	3.	8. 200	0.	8.388	8.	9. 989 .	0.	9, 899	8.	8.8
522-28	(120200	3.	9. 288	2.	9. 989	0.	8. 800	8.	9. 223	8.	3. 3
155559	(566668	٤.	8. 228	0.	8. 888	₹.	9. 200	5.	9. 202	8.	5.3
355583	(## *** ###	∂.	2. 809	₹.	8. 200	3.	ð. 900	8.	9.000	9.	0.2
N-:TEM!	ZE. Total	8.	3. 230	Э.	8. 200	ð.	9. 000	₹.	0. 203	8.	8.8
*****	5288	ð.	9. 030	e.	e. 220	e.	8. 200	2.	ð. 2 28	ø.	8.3
5000		8.	3. 288	2.	0.000	ð.	9.998	501.	. 263	9.	8.8
19698		8.	ð. 0 00	ð.	0.000	4.	8. 202	12253.	.185	∂.	
15999	(20000	8.	9. 200	0.	9. 999	0.	3. 200	9411.	.155	3.	8.8
55553		0.	5. 308	₹.	8. 2 88	0.	0. 200	17124.		₹.	
32656		₹.	3. 368	3.	8.888	v.	8. 388	15400.	. 549	3.	5.5
	(100220	8.	8. 886	9.	2.203	9.	9. 998	4841.	. 157	8.	2. 3
	1 566666	0.	2.002	5.	8.008	2.	3. 208	256.	.219	0.	5.5
	(*******	4.	3. 223	5.	9. 208	3.	0. 388	47.	. 285	0.	9. 9
- RETUR	RNS, Total	3.	9. 200	5.	9.000	8.	9.000	62623.	1,446	9.	5.5

Run 709



Policy Economics Group Personal Income Tax Model Policy Economics Group

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10 REPEAL SALES TAX DEDUCTION Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1987 Levels of Income

	NUMBER OF	RETURNS	TAXABLE I	RETURNS	ADJUSTI	ED GROSS I	NCOME	TAXA	ABLE INCOME	
INCOME CLASS	SAMPLE 6	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)		(00015)	(000°S)	(\$ MIL)	(\$ MIL)		(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	348	53.4	27.3	27.3	-79.4	-79.4				
5000 (10000	219		46.2	46.2	339.1			177.6	177.6	0.0
10000 (15000	164	46.5	36.2	36.2	524.6	524.6		238.9	238.9	
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	314.2	314.2	0.0
20000 (30000	202	52.9	46.9	46.9	1135.9	1135.9	0.0	633.5	633.5	0.0
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5	0.0	1302.7	1302.7	0.0
50000 (100000	162	18.9	18.4	18.4	990.2	390.2	0.0	614.4	614.4	0.0
100000 (200000	129	3.1	3.0		316.6	316.6	0.0	201.2	201.2	0.0
200000 (******	112	.7	.6		141.4	141.4	0.0	66.6	66.6	0.0
TOTALS	1699	321.5	269.0	269.0	5926.4	5926.4	0.0	3585.9	35 85. 9	0.0
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	-	(\$ MIL)	(\$ MIL)	(\$ MIL)			(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	4.8	4.8	27.0	27.0			.1		0.0	0.0
5000 (10000	6.2	6.2	79.4	79.4	82.2	82.2	.0	.0		0.0
10000 (15000	20.7	20.7	182.2	182.2	104.1	104.1	2.1	2.1	0.0	0.0
15000 (20000	20.7	20.7	157.3	157.3	77.0		1.3	1.3	0.0	0.0
20000 (30000	41.1	41.1	368.1	368.1	145.8		.8		0.0	0.0
30000 (50000	56. 9	56.9	541.9	541.9	182.2	182.2		1.4	0.0	0.0
50000 (100000	18.6	18.6	318.8	318.8	64.6	64.6		1.1	0.0	0.0
100000 (200000	3.1		105.5	105.5	10.7	10.7	.5	.5	0.0	0.0
200000 (******	.7	.7	74.0	74.0	2.3	2.3	.1	.1	0.0	0.0
TOTALS			1854. 1	1854.1	714.0	714.0	7.5	7.5	0.0	. 0.0
	TAX	(POSITIVE F	PORTION)	ou	ITLAYS (NE	SATIVE POR	TION)	TAX (N	ET OF CUTL	AYS)
INCOME CLASS	PLAN		Y CHA			PLAN Y	CHANGE		PLAN Y	
(DOLLARS)	(\$ MIL) (\$ MIL	(\$ 14	(\$	MIL) (MIL)	(\$ MIL)	(s HIL)	(\$ MIL)	(\$ MIL)
******* (5000		8 .			1	1	0.0	.7	.7	0.0
5000 (10000	5.			0.0	0.0	0.0	0.0	5.4	5. 4	0.0
10000 (15000	8.				-1.6	-1.6	0.0	6.6	6.6	0.0
15000 (20000	12.			0.0	2	2	0.0	12.6	12.6	0.0
20000 (30000	30.			0.0	0.0	0.0	0.0	30.0	30.0	0.0
30000 (50000	71.			0.0	0.0	0.0	0.0	71.6	71.6	0.0
50000 (100000	39.			0.0	1	1	0.0	39.2	39.2	0.0
100000 (200000	15.			0.0	0.0	0.0	0.0	15.7	15.7	0.0
500000 (******	5.			0.0	0.0	0.0	0.0	5.9 187.8	5.9 187.8	0.0 0.0
TOTALS	189.	7 189.		0.0	-1.9	-1.9				

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

11100ME 01 000	NUMBER O	F RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	INCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
·****** (5000	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36.8	36.7	1
5000 (10000	219	50.5	46.2	46.2	339.1	339.1	0.0	177.6	177.6	2.0
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0	238.9	238.7	3
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	314.2	313.3	;
20000 (30000	202	52.9	46.9	46.9	1135.9	1135.9	.0	633.5	631.8	-1.
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5	.0	1302.7	1237.3	-4.
50000 (100000	162	18.9	18.4	18.4	990.2	990.2	0.0	614.4	511.1	-3.
100000 (200000	129	3.1	3.0	3.0	316.6	316.6	0.0	201.2	199.3	-1.
200000 (******	112	.7	.6	.6	141.4	141.4	0.0		66.0	
TOTALS	1699	321.5	269.0	269.0	5926.4	5926.4	.0	3585.9		-12.
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	ax
INCOME CLASS			84 844 44					A. A		
	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000'5)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ HIL
******* (5000	4.8	4.8	27.0	27.1	45.0	45.0	.1	.1	0.0	0.
5000 (10000	5.2	6.2	79.4	79.4	82.2	82.2	.0	.0	0.0	9.
10000 (15000	20.7	20.7	182.2	182.4	104.1	104.1	2.1	2.0	0.0	0.
15000 (20000	20.7	20.7	157.3	157.7	77.0	77.0	1.3	1.2	0.0	0.
20000 (30000	41.1	41.4	368.1	369.9	145.8	145.7	.8	.4	0.0	0.
30000 (50000	56.9	57.1	541.9	546.7	182.2	182.2	1.4	1.0	0.0	0.
50000 (100000	18.6	18.6	318.8	322.1	64.6	64.6	1.1	.3	0.0	0.
100000 (200000	3. 1	3. 1	105.5	107.4	10.7	10.7	.5	.2	0. Ú	0.
200000 (******	.7	.7	74.0	74.5	2.3	2.3			0.0	O.
TOTALS	172.8		1854. 1		714.0			6.0	0.0	٥.
	TA	X (POSITIVE	PORTION)	ou	TLAYS (NEG	ATIVE POR	TION)	TAX (N	ET OF CUTL	AYS)
INCOME CLASS					AN Y 0	I CAL V	CHANCE	CH CH Y	SI ON V	CHANG
(DOLLARS)	PLAN (\$ MI					LAN Y MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y	(\$ MIL
******* (5000		.8	. 8	.0	i	1	0.0	.7	.7	
5000 (10000			. 4	.0	0.0	0.0	0.0	5.4	5. 4	
10000 (15000			.2		-1.6	-1.6	0.0	6.6	6.7	
15000 (20000		2.8 12		.0	2	2	0.0	12.6	12.7	
20000 (30000). 0 30		.3	0.0	0.0	0.0	30.0	30.3	
30000 (50000			.7	.1	0.0	0.0	0.0	71.6	71.7	
50000 (100000			.2	1	1	1	.0	39.2	39. 1	-
100000 (200000			.7	.1	0.0	0.0	0.0	15.7	15.7	
200000 (******			.9	o	0.0	0.0	0.0	5.9	5.9	-
TOTALS	189				-1.9	-1.9	.0	187. 9	188.2	•
	10.	1 4 4	* 4	4 1	4 7 4		4.4	awit W		

Folicy Economics Group Personal Income Tax Model Policy Economics Group

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR YONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

			Y TAXABLE	PRESENTLY		RETURNS	WITH A CHANG	SE IN TAX L	IABILITY		S WHICH
es mad	WE # 440	RETURN	_	AETURN TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
	XE CLASS	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ YIL)	NUMBER OF RETURNS (LINITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT GF TAX INCREASE (# *IL)		AMBLAT DE TAX DAANGE (B MEL)
******	(ଅଟେଡ	ð.	3. 202	3.	3. 209	8.	2. 208	342.	. 201	2.	ð. 282
5365		3,	3.029	a.	8. 888	3.	8. 288	ð.	2. 202	ð.	3.383
		₹.	2. 320	2.	2. 338	3.	9. 209	588.	. 207	₽.	2. 232
13000		3.	0. 200	2.	0.200	2.	3. 288	1783.	. 223	2.	2. 228
15030		ð.	2. 228	∂.	3. 200	2973.	017	992.	. 845	2.	3.222
30002		2.	2.200	0.	8. 228	4948.	184	1112.	.148	2,	3.388
20000		ð.	2.233	3.	0. 200	2473.	-, 140	572.	. 247	2.	2. 228
52222		0.	0. 989	8.	8.888	919.	103	656.	.160	2.	
	(588858	2.	2. 220	8.	8.888	208.	041	140.	. 835	2,	2, 222
	(******	8.	8. 323	ð. ð.	3.000	11522.	-, 425	6797.	.457	2,	3.288
ITEMIZE.	Total	0.	6,000	0.	0,000	11000	. 400	3,,,,		•	
******	(5000	8.	2.000	0.	e. 388	ø.	0. 200	ð.	2.220	ð.	2, 329
5266	(10000	ø.	0.000	0.	ð. 288	8.	3.288	230.	. 295	٥.	3.368
12223	1 15888	₹.	2. 228	∂.	0. 223	0.	8.208	1254.	. 244	2.	2. 228
:5022	22200	8.	2.280	0.	0.020	ð.	3.230	274.	. 818	3.	2.22
20002	99988	Э.	2.000	₹.	3.208	3.	8. 200	2181.	.345	285.	2,000
2588S		0.	8.028	2.	3. 203	3.	200	741.	.227	276.	. 228
50293		Ø.	9, 200	2.	8. 200	8.	3. 300	2.	0. 200	2.	2.020
188889		2.	3.002	0.	2.200	ð.	8. 288	2.	2.200	2.	3. 202
	******		2.200		2.200	ð.	8. 322	д.	2. 322	2.	2, 326
	IIE. Total	2.	3.000		8. 388	3.	300	4481.	.331	483.	.288
******	(5020	ð.	ð. 22 0	0.	0. 398	a.	0. 288	542.	. 281	2.	9. 200
5572			3. 200		8. 323	8.	8. 228	232.	. 295	٥.	
10270			ð. 278		3. 200	9.	3. 333	1654.	, 252	2.	
15838		ð.	8. 900		2. 200	₹.	2.200	2057.	. 331	3.	
20223			3. 208		3. 200	2973.	017	3173.	.239	205.	0. 200
			2. 220		8. 888	4952.	184	1853.	.168	275.	
25.565			2. 208		3. 328	2473.	-, 142	572.	. 047	€.	
	(100020				3. 308	919.	-, 123	856.	.160	ð.	3. 202
	< 200000		2. 222		3. 000	208.	-, 241	148.	. 335	a.	2, 28
	********		2. 222				-, 425		.788	462.	
PLL BETT	RMS. Total	9.	2. 388	2.	3.088	11525.	-, 460	115//-	. 100	-02,	. 040

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

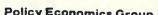
Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	E
INCOME CLASS (DOLLARS)	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
******* (5000	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36.7	36.7	0.0
5000 (10000	219	50.5	46.2	46.2	339.1	339. 1			177.5	
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0			
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	313.9	313.9	
20000 (30000	202	52.9	46.9	46.3	1135.9	1135.9	0.0	631.8	631.8	0.0
30000 (50000	245				2021.5	2021.5	0.0		1297.9	0.0
		50. 7 18. 9	18.4	13.4	390.2	2021.5 390.2	0.0	511.1	1297.9 611.1	0.0
100000 (200000	162 129			3.0	316.6	316.6	0.0	199.3	139.3	0.0
200000 (******	112	.7	.6	.6	141.4	141.4	0.0	66.0	55.0	0.0
200000 (200000 200000 (******** TOTALS	1699	321.5	269.0	269.0		5926.4	0.0	3573.2	3574.2	1.1
	ITEMIZED	RETURNS	DEDUCT	TIONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS (DOLLARS)	PLAN X (000°S)	PLAN Y (000°S)	PLAN X (\$ NIL)	PLAN Y	PLAN X (\$ NIL)		PLAN X (\$ MIL)		PLAN X (\$ MIL)	PLGN Y (\$ MIL)
******* (5000		4.8								
5000 (10000		5.2								
10000 (15000		20.7						2.0		
		20.7	157.7		77.0			1.2		
		41.4			145.7			.4		
		57.1					1.0			
50000 (100000							.9			
100000 (200000							٤.	.2	0.0	
200000 (******	.7	.7	74.5	74.5	2.3	2.3	.0	.0	0.0	
TOTALS	173.3	173.3	1867.1	1866.0	713.8	713.8	6.0	6.0	0.0	0.0
	TA	X (POSITIVE	PORTION)	OU	TLAYS (NEE	ATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN			NGE PL		LAN Y		PLAN X		CHANGE
(DOLLARS)	(\$ MI)	L) (\$ ME	_) (\$)	AIL) (\$	MIL) (1	MIL)	(\$ MIL)	(# HIL)	'a wir)	(\$ MIL)
******* (5000		. 8	. 8	0.0	1	1	0.0	.7	.7	0.0
5000 (10000	5	.4 5.	. 4	0.0	0.0	0.0	0.0	5.4	5. 4	0.0
10000 (15000	8	.8 5.	.2	.0	-1.6	-1.6	.0	6.7	6.7	.0
15000 (20000	12	.9 12.	. 9	0.0	2	2	0.0	12.7	12.7	0.0
20000 (30000	30	.3 30	. 3	0.0	0.0	0.0	0.0	30.3	30.3	0.0
30000 (50000	71		. 7	0.0	0.0	0.0	0.0	71.7	71.7	0.0
		.2 39	.2	0.0	1	1	0.0	33.1	33.1	0.0
50000 (100000							0.0	15.7	15.7	0.0
50000 (100000 100000 (200000	15	.7 15.	. 7	0.0	0.0	0.0	0.0		7.20 1	
					0.0	0.0	0.0	5.9	5.9	0.0



Foliov Economics Group Personal Incime Tax Model Policy Economics Group

DISTRIBLIEGN OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR HONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

ONCOME CLASS	PRESENTL RETURN	Y TAXABLE		NONTAXABLE S MADE	RETURNS	WITH A CHAN	GE IN TAX C	IRBILITY	PETURNS AFICH CHANGED THEO:		
110	THE EL 100	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		02010103/
.766	√E 2 <u></u> 400	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMCUNT	NUMBER	AYCLNT	NUMBER .	בי דאוניאה
		<u> </u>	OF TAX	CF	OF TAX	DF	GF TAX	ī.	S.F. TAX	<u> </u>	72(
		RETURNS	DECREASE	RETLANS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	CHANEE
(30	ILLARS)	(LNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)		(\$ MIL)		(\$ 4(1)
	5222	a.	3.323	₹.	3. 328	ð.	2.238		8.868	a.	
5298		ð.	9.329	2.	3. 320	2.					
12555		J.	3. 329	г.	2. 888		3. 200				
:5200		2.	8, 888	9.	888.6		0.220		855.5		
38098		0.	3. 203	a.	3.289		2. 228	8.			3. 220
25555			3. 200	3.	9. 099		3. 300		9. 598		3. 83
	196809		3. 309	8.	0. 333		9.008	8.			2. 224
	< 599966	ð.	3.000		6.888		8.888		4. 228		2.200
	(********	0.	0.000		8. 800		8. 220		8.888		2. 200
TEMIZE.	Totai	₹.	8.888	ð.	8, 888	8.	ð. 8 8 8	5091.	. 231	₹.	ર. રહેર -
******	(5888	2.	2. 200	ů.	8.228	ð.	0.228	г.	2.220	ð.	2, 226
5989	(10000	8.	8.228	8.	0.238	8.	9.200	Ł.			
16558	(15330	ð.	3. 208	ð.	3. 200	∂.		₹.			
15228	(28335	₹.	3.223	8.	8.008	₹.	8. 888	₹,	2.220		
26606	(32838	0.	. 2. 200	Э.	3.298	0.	8. 228	₽.	3. 222	2.	2.22
39239	(52.238	ð.	0.800	ð.	a. 088	∂.	8.888	<i>∂</i> .	3. 288	₹.	2.82
E8888	(120020	Э.	0.290	₽.	8. 200	ð.	a. 280	₹.	2. 290	3.	2. 25
188888	(300000	۶.	8. 330	₹.	2.228	₹.	8. 202	₹.	6.830	€.	2.22
228656	******	∂.	0.000	2.	3. 222	∂.	3. 228	3.	8.283	2,	2, 23
CN-17EMI	Œ. Total	٥.	3. 203	ð.	3. 208	8.	8.888	₹.	8.888	۲.	2.82
+++++++	< 5200	₹.	2. 200	ð.	2. 220	€.	0. 200	3.	2. 223	2,	3, 22
5788	(12888	ð.	2.898	₹.	8. 238	ą.	2. 202	∂.	855.6	ê.	0.20
12222	(15220	ð.	0. 200	8.	8. 388	ð.	3. 200	5091.	. 231	ζ.	2, 28
15000	(32238	9.	8. 888	₹.	9. 200	ð.	0.000	₽.	8. 228	a.	55.5
28.820		ð.	3. 200	∂.	8. 388	г.	0.000	2.	3. 323	0.	3. 30
39998		7.	8. 202	ð.	3. 222	0.	3. 202	8.	858.6	2.	2. 20
55838		ð.	2. 202	ð.	2.202	8.	3. 300	ð.	2. 229	2.	3. 28
	6 222029	ð,	855.6	8.	8. 200	ð.	0.200	ð.	6. 888	₹.	2.22
	(*******	ø.	8.388	ą.	3. 393	8.	9. 229	2.	0.000	г.	2. 33
	RNS, Total	8.	0. 220	ð.	2.200	0.	8. 200	5031.	. 231	€.	2.20

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THOOME OF COO	NUMBER OF	RETURNS	TAXABLE !	RETURNS	ADJUST	ED GROSS I	INCOME	TAX	ABLE INCOM	E
INCOME CLASS (DOLLARS)			PLAN X (000°S)	PLAN Y (000°S)		PLAN Y (\$ MIL)				CHANGE (\$ MIL)
******** (5000	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36. 7	36.7	0.0
5000 (10000			46.2	46.2	339. 1	339. 1	0.0		177.6	
10000 (15000			36.2	36.2	524.6	524.6		239.8	239.7	
15000 (20000	118		30.9	30.9	536.5	536.5			313.8	
20000 (30000				46.9	1135. 9				631.8	
30000 (50000		60.7			2021.5	2021.5			1297.5	
50000 (100000				18.4		390.2			610.9	
100000 (200000		3. 1			316.6	316.6		199.3		
200000 (******										
TOTALS	1699	321.5	269.0	263.0				3574.2		
	ITEMIZED	RETURNS	DEDUCT	Ions	EXEMPT	IONS	STATE TAX	CREDITS	MINT	ax
INCOME CLASS										
(DOLLARS)	PLAN X (000'S)		PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)		PLAN Y	PLGN X (\$ MIL)	PLAN Y (\$ MIL)
******* (5000	4.8	4.8	27.1	27.1	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	6.2	6.2	79.4	79.4	82.2	82.2	٥	۸	0.0	0.0
10000 (15000	20.7	20.7	181.3	181.4	104.1	104.1	2.0	2.0	0.0	0.0
15000 (20000	20.7	20.7	157.7	157.8	77.0	77.0	1.2	1.2	0.0	0.0
20000 (30000	41.4	41.4	367.9	369.9	145.7	145.7	. 4	. 4	9.0	9.0
30000 (50000	57.1	57.1	546.7	547.1	182.2	182.2	1.0	1.0		0.0
50000 (100000	18.6	18.6	322.1	322.4	64.6	64.6	.9	.9	0.0	0.0
100000 (200000	3.1		107.4	107.4	10.7	10.7	.2	.2	0.0	0.0
200000 (******			74.5	74.5	2.3	2.3	.0	.0	0.0	0.0
TOTALS	173.3	173.3	1866.0	1867.0	713.8	713.3	6.0	5.0	0.0	0.0
	TAX	(POSITIVE F	PORTION)	our	TLAYS (NEG	ATIVE POR	TICN)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS										
(DOLLARS)	PLAN :	(PLAN)) (\$ MIL)		NGE PLI IL) (\$!					PLAN Y (\$ MIL)	CHANGE (\$ MIL)
******* (5000	. (3 .8	3	0.0	1	1	0.0	.7	.7	0.0
5000 (10000	5.			0	0.0	0.0	0.0	5. 4	5.4	0
10000 (15000	8.3			0.0	-1.6	-1.6	()	6.7	6.7	0
15000 (20000	12.1			0	2	2	0.0	12.7	12.7	0
20000 (30000	30.			0	0.0	0.0	0.0	30.3	30.3	0
30000 (50000	71.		5	0	0.0	0.0	0.0	71.7	71.5	0
50000 (100000	39.0	39.8	2	0	1	1	0.0	39.1	39.1	0
100000 { 200000	15.	7 15.7	7	0	0.0	0.0	0.0	15.7	15.7	0
200000 (#4####	5.1	9 5.9	3	0	0.0	0.0	0.0	5.9	5.9	0
TOTALS	190.	1 190.1	1	1	-1.3	-1.9	0	188.2	188.1	1



Policy Economics Group Personal Income Tax Model Policy Economics Group

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

ONCOME CLASS		Y TAXABLE		NONTAXABLE S MADE	RETURNS	WITH A CHAN	SE IN TAX L	IPBILITY	-DHANGED THEFT		
2000	WE TO 000	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDLOTION
J. Vilvin	75 02405	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER CF RETURNS	AXGUNT OF TAX INCREASE	NUMBER OF RETURNS	AMBUAT DE TAX CHANGE
(00	LLARS)	(UNITS)	(\$ MIL)	(LNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(5 .*IL)		.5 -1
******	(5223	ð.	2, 200	ð.	d. 230	₹.	2. 208	3.	2.220		1 23
5228		₹.	3. 220	v.	3.288	398.	200	2.	6.228	₹.	રે. રહે રે. રેસ
10008		ð.	9. 229	2.	2. 200	2283.	393	è.	0.238	3.	è. 78
:5222		0.	2. 223	2.	3. 200	E345.	248	ð.	2.020	ě,	2. 24
22222		2.	2. 288	0.	3. 202	1024.	256	₹.	3. 238	3.	2.28
38888		ð.	3. 220	ð.	8.298	6928.	838	8.	9. 300	₹;	3.88
50000		ð.	8. 208	3.	8. 238	3248.	824	8.	8.288	₹.	2. 22
123090		a.	2, 238	₹.	3.383	269.	003	2.	2. 200	8.	8.20
	(+++++++	2.	8, 388	8.	8. 888	160.	882	ð.	3. 200	٥.	3. 27
TEMIZE.	Total	ð.	0.000	0.	8. 388	19337.	072	8.	9. 999	8.	2.28
******	5000	ē.	a. 208	ð.	2. 228	₹.	9. 200	ò.	2. 220	è.	2.22
5883	(38689	0.	3. 339	д.	3. 388	8.	3.200	∂.	8.888	0.	3.20
12659	15000	0.	3. 222	₹.	8. 888	0.	8. 228	2.	2. 228	.5	2. 0
15000	66565	8.	8. 888	0.	8.888	0.	3.630	₹.	8. 888	₹.	2.8
25.858	(39888	8.	9. 200	0.	8. 888	∂.	3. 232	3.	8. 888	2.	8.8
39559	38888	8.	3.339	₹.	9. 299	8.	8. 333	0.	3.200	₹.	3.8
88993	(192308	0.	3. 200	ð.	0.000	8.	8. 588	₽.	2.200	2.	3. 2
122000	(566669	ð.	9.999	Ø.	869.6	8.	9.300	ð.	6.86.6	ð.	3.3
299968	(* ** ****	∂.	9. 202	0.	છ. રહેર	∂.	2.200	₽.	2.230	ð.	2. 3
N-ITEMI	ZE. Total	д.	2. 200	8.	8.288	ð.	୬. ୧୯୬	0.	9. 989	ĉ.	3. 8
	5200	ð.	a. 228	2.	9. 888	ð.	8. 828	ð.	3. 200	٤.	8. 8
5000		0.	9.209	3.	8.888	390.	-, 288	∂.	9. 369	3.	3.8
5555.		8.	0.000	ð.	3. 203	2293.	283	₹.	8.888	₹.	3. 8
15265		€.	9. 986	∂.	8.888	5845.	208	5.	3.333	∂.	8.2
36266		8.	9, 209	8.	9. 388	1024.	202	9.	8.888	3.	2.2
300:20		a.	9.008	ð.	8, 888	6928.	830	₹.	9.200	8.	2.3
55555	(188888	٥.	0.000	2.	d. 200	3248.	224	٥.	2.200	ð.	2.2
	(288888	9.	8. 300	8.	0. 220	269.	883	8.	2. 223	8.	8.8
566569	(** ******	2.	8.88	0.	0. 228	160.	202	€.	8.000	2.	8.2
L RETUR	NS. Total	ð.	8.888	0.	0.000	19337.	072	€.	655.6	2.	8.8



Policy Economics Group Personal Income Tax Model Policy Economics Group

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

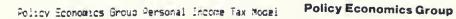
Data for: FEDERAL FILERS ONLY 1987 Levels of Income

INCOME OF ACC	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	Ε
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(S MIL)	(\$ MIL)	(3 MIL)	(\$ MIL)
······································	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36.7	36.8	.1
5000 (10000	219	50.5	46.2	46.1	339.1	339.1	0.0	177.5	177.3	. 2
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0	239.7	240.2	.5
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	313.8	315.1	1.3
20000 (30000	505	52.9	46.9	46.9	1135.9	1135.9	0.0	531.8	644.3	13.1
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5	0.0	1297.5	1326.1	28.5
50000 (100000	162	18.9	18.4	18.4	990.2	990.2	0.0	610.9	526.0	15.1
100000 (200000	129	3.1	3.0	3.0	316.6	316.6	0.0	139.3	200.5	1.8
200000 (******	112	7	.6	.6	141.4	141.4	0.0	66.0	66.3	.3
TOTALS	1639	321.5	269.0	269.0	5926.4	5926.4	0.0	3573.3		60.3
	ITENIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	ΑX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLGN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(S MIL)	(S MIL)	(S MIL)	(S MIL)
******* (5000	4.8	4.8	27.1	27.0	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	6.2	5.6	79.4	73.2	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	181.4	180.8	104.1	104.3	2.0	2.0	0.0	0.0
15000 (20000	20.7	19.4	157.8	156.4	77.0	77.0	1.2	1.2	0.0	9,0
20000 (30000	41.4	40.8	369.9	356.8	145.7	145.7	. 4	. 4	0.0	0.0
30000 (50000	57.1	56.1	547.1	518.5	182.2	182.2	1.0	1.0	0.0	0.0
50000 (100000	13.6	18.6	322, 4	307.3	64.6	64.6	.9	.9	0.0	0.0
100000 (200000	3.1	3.1	107.4	106.2	10.7	10.7	.2	.2	0.0	0.0
200000 (******	.7	.7	74.5	74.3	2.3	2.3	.0	.0	0.0	9.0
TOTALS	173.3	169.7	1867.0	1806.4	713.8	713.9	6.0	6.0	0.0	0.0
Theories of too	TAX	(POSITIVE	PORTION)	ou.	TLAYS (NEG	ATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	y CHA	NGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL	.) (\$ MIL	,) (\$ M	[L) (\$!	MIL) (\$	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(s MIL)
5000			8	.0	1	1	0.0	.7	.7	.0
5000 (10000	5.			.0	0.0	0.0	0.0	5.4	5.4	.0
10000 (15000	8.				-1.6	-1.6	0	6.7	6.7	.0
15000 (20000	12.			.1	2	2	0.0	12.7	12.7	. 1
20000 (30000	30.			.9	0.0	0.0	0.0	30.3	31.1	.3
30000 (500 00	71.			2,3	0.0	0.0	0.0	71.6	73.3	2.3
50000 (100000	39.			1.3	1	1	.0	39.1	40.4	1.3
100000 (200000	15.			.1	0.0	0.0	0.0	15.7	15.9	. 1
200000 (******	5.			.0	0.0	0.0	0.0	5.9	6.0	.0
TOTAL C	100	4 (0)	7	4 7	4.0	1.0	Α	100 1	100.6	4 7

TOTALS 190.1 194.7 4.7 -1.9 -.0

188.1 192.6







Plan X: CONFERENCE BILL PROVISIONS #1 - 13 Plan Y: CONFERENCE PROVISION #14 MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

	.701	71F1 EXEMP:10	G1				1707 CEVE.	. 5 U. 111CUD			
INCOME CLASS	PRESENTLY	Y TAXABLE	PRESENTLY :		RETURNS	WITH A CHANG	SE IN TAX L	IABILITY		S WHICH	
		NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
INCOM	CLASS	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMCUNT OF TAX	NUMBER OF	AMOUNT CA
(00L)	.ARS)	RETURNS (CRITUD)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)		CHANGE (5 YIL)
	5300		2.200		3 444	171	221	342.	. 284	ð.	a aad
) ###### / Dogs	5223	9. 70	a. 388 888	ð. ð.	3. 300 3. 3 03	131. 412.	001 003	2761.	. 61.5	517.	
5000 (10000	30. 3.	3.000	ð.	2. 329	6844.	231	5889.	. 245	ð.,	
15200 (ð.	0. 200	3.	3. 333	8482.	056	18668.	.124		
15888 (∂.	3. 803	ē.	2. 200	1379.	~. 009	34695.	.860	591.	
20200 (v.	3. 888	ð.	8. 383	2965.	833	52819.	2.288	1087.	. 33
30000 (ð.	2. 029	0.	9. 888	420.	207	17544.	1.325	ð.	3. 20
50020 (100000 (8.	8. 888	0.	3. 220	777.		1372.	.149	ě.	
209003 (0.	3, 300	0.	3.000	38.	301	271.	. 232		
	Total	30.	-, 323	0.	3. 300	21369.	-, 162				
ICNITE:	:Otal	36.	-, 000	0.	0.000	F1003*	1.0%	127.501	7.007	37301	
****** (5000	₹.	0. 200	ð.	ð. 288	0.	0. 228	ð.	8. 220	٥.	
5222 (10000	8.	0. 200	8.	0.000	3.	0. 298	∂.	8. 252	ð.	
19656 (15800	8.	0.200	8.	8. 208	0.	9. 238	9.	2.220	д.	
:5238 (30599	₹.	3.238	ð.	3. 228	69.	200	₹.	3. 338	53.	
28888 (38888	0.	3. 300	8.	0. 220	94,	228	5.	3.223	94.	
38888 (58888	8.	8. 888	2.	9. 333	€.	0. 200	∂.	0.000	0.	
52628 (100000	ð.	8. 228	д.	0.000	0.	9. 308	ð.	2. 233	2.	2. N
100200 (569063	₹.	3.003	ð.	3. 200	ð.	0. 000	8.	3.003	ð.	3.3
223693 (*****	3.	0. 220	0.	8. 239	∂.	3. 200	ð.	2.028	₽.	2. 3
ON-ITEMIZ	E. Total	۶.	0. 200	8.	9. 339	163.	888	a.	2. 200	163.	-, 20
******* (5220	ð.	2, 380	9.	0.208	131.	201	342.	. 224	ð.	0.20
5888 (30.	-, 388			412.	203	2761.		517.	. 20
19559 (2.	3. 200	₹.	9. 888	6844.	-, ∂31	5899.	. 342	3.	3. 2
15020		8.	0. 200	0.	0. 100	8472.	256	18668.	.124	1524.	. è
36366		ð.	0.220		2.200	1473.	209	34695.	. 350	785.	. 2
36669 (0.	0. 208		0.000	2965.	033	52819.	2,288	1987.	s.
	188888	ð.	a. 209		0.000	429.	287	17544.	1.325	.5	3. 3
	585585	ð.	9. 000		0. 220	777.	-, 021	:372.	.149	2.	3.2
	******	8.	0.200		2. 288	38.	201	271.	. 232	ð.	2. 2
ILL RETURN		30.	999		3. 220	21532.	-, 183	127153.	4.834	3913.	. 8.
ינהטובה בבי	O. IUSEI	30.	-, 000	9.	0, 000	-1	,.,,		,,,,,,,	02.01	

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

INCREAS	SED STANDARI	DEDUCTION				1987 Lev	rels of Inc	ome		
THEORE OF ODE	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	INCOME	TAX	ABLE INCOM	E
(DOLLARS)	SAMPLE (UNITS)	AGGREGATE (000°S)	PLAN X (000'S)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
******* (5000	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36.8	36.8	0.0
5000 (10000	219	50.5	46. 1	46.1	339.1	339.1	0.0	177.8	177.8	0.0
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0	240.2	240.4	
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	315.1	315.6	1.3
20000 (30000	202	52.9	46.3	46.9	1135.9	1135.9	0.0	644.9	645.1	
30000 (50000	245	50.7	59.6	59.6	2021.5	2021.5	0.0	1326.1	1327.0	. 9
50000 (100000	162	18.3	18.4	19.4	990.2	390.2	0.0	626.0	526.2	
100000 (200000	129	3.1	3.0	3.0	316.6	316.6	0.0	200.5	200.5	. (
200000 (******	112	.7	.6	.6	141.4	141.4	0.0	56.3	66.3	0.0
TOTALS	16 99	321.5	269.0	269.0	5926.4	5926.4	0.0	3633.6	3636.7	3. 1
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	АХ
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(00015)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)

			ITEMIZED	RETURNS	DEDUCT	TONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	ax
INCOME	. (LASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLL	AF	RS)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)				
*******	<	5000	4.8	4.8	27.0	27.0	45.0	45.0	.1	.1	0.0	0.0
5000	(10000	5.6	5.2	79.2	79.1	92.2	82.3	.0	.0	0.0	0.0
10000	(15000	20.7	20.7	180.8	180.5	104.3	104.3	2.0	2.0	0.0	9.0
15000	(20000	19.4	19.4	156.4	154.9	77.0	77.0	1.2	1.2	0.0	0.0
20000	(30000	40.8	40.7	356.8	356.4	145.7	145.9	. 4	. 4	0.0	0.0
30000	(50000	56.1	56.1	518.5	517.6	182.2	182.2	1.0	1.0	9.0	0.0
50000	(100000	18.5	18.6	307.3	307.1	64.6	64.6	.3	.3	0.0	0.0
100000	(200000	3. 1	3.1	106.2	106.2	10.7	10.7	.2	.2	0.0	0.0
200000	(3	*****	.7	.7	74.3	74.3	2.3	2.3	.0	.0	0.0	0.0
TO	TF	NLS	169.7	169.2	1806.4	1803.0	713.9	714.2	6.0	6.0	0.0	0.0

	TAX (P	OSITIVE POR	TION)	OUTLAYS	(NEGATIVE P	ORTION)	TAX (NET OF GUTLAYS)		
INCOME CLASS	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(# MIL)	(\$ MIL)
******* (5000	.8	.9	0.0	1	1	0.0	.7	.7	0.0
5000 (10000	5. 4	5.4	0.0	0.0	0.0	0.0	5.4	5.4	0.0
10000 (15000	8.3	8.3	0.0	-1.6	-1.5	.û	6.7	5.7	.9
15000 (20000	12.9	13.0	.1	2	2	0.0	12.7	12.3	. 1
20000 (30000	31.1	31.1	.0	0.0	0.0	0.0	31.1	31.1	.0
30000 (50000	73.9	74.0	.1	0.0	0.0	0.0	73.9	74.0	. 1
50000 (100000	40.5	40.5	.0	1	1	0.0	40.4	40.5	.0
100000 (200000	15.9	15.9	.0	0.0	0.0	0.0	15.9	15.9	.0
200000 (******	6.0	6.0	0.0	0.0	0.0	0.0	6.0	6.0	0.0
TOTALS	194.7	194.9	.2	-1.9	-1.9	٥.	132.8	193.0	.2



Policy Economics Group Personal Income Tax Model Policy Economics Group

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR YONTAMA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 14

Data for: ALL RETURNS

Plan Y: CONFERENCE PROVISION #15 INCREASED STANDARD DEDUCTION

income class		Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETURNS WHICH CHANGED THEIR	
INCOME OF SEC	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
(DOLLARS)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMGUNT OF TAX DECREASE (# MIL)	NUMBER OF RETURNS (LNITS)	AMCUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMGUNT OF TAX CHANGE (\$ MIL)
					·					
****** (5000	₫.	3. 209	3.	0. 383	ð.	8. 988	a,	2.000	٥.	3. 22
5000 (10000	2.	6. 959	0.	888.6	0.	3. 200	0.	8.888	443.	3. 20
18228 (:5000	ð.	8. 200	9.	8.200	0.	3. 209	3256.	. 919	2.	3. 22
15000 (20000	0.	8. 388	0.	3. 008	0.	3. 300	6701.	. 875	2.	3. 28
20000 (30000	2.	8. 200	0.	8. 200	8.	0.229	1048.	. 319	94.	. 32
32800 (58888	2.	8. 888	0.	3. 300	0.	8. 888	1241.	. 874	e.	2. 32
50000 (100000	0.	8. 888	8.	3. 800	2.	8. 288	613.	. 229	e.	0.00
180800 (200800	ð.	0.200	2.	8.888	8.	8. 200	38.	. 205	ð.	0. 20
229000 (******	0.	0. 200	₹.	8. 200	ð.	0. 200	Ø.	0.228	2.	3. 3
EMIZE. Total	8.	9. 302	0.	8.000	8.	0.200	12906.	. 284	537.	. 24
	•	0.000	•	0.000	•	0,000		, ,	5077	
5000	ð.	8. 888	0.	a. 0 02	8.	8. 208	ð.	ð. 2 28	₹.	2. 22
2699 (16959	0.	9. 300	0.	8.008	0.	0.000	₹.	9. 200	₹.	0.0
12000 (1E000	0.	8.888	8.	2. 200	3.	0.200	. 0.	2.200	0.	2. 2
15000 (20000	ð.	9. 228	0.	3. 300	9.	2. 323	9.	8.888	9.	2. 3
22020 (30000	0.	8. 200	0.	3.208	0.	0. 208	8.	8. 200	2.	8. 8
38888 (58888	₹.	8. 888	0.	8.000	0.	8.888	∂.	8.888	∂.	8.8.
50000 (100000	3.	8. 808	0.	0.200	∂.	0.209	3.	8. 298	€.	2, 30
188888 (288888	8.	9.898	0.	8. 308	ð.	8.888	0.	0. 200	₹.	2. 3
222288 (*******	ø.	0.000	8.	3. 222	0.	3. 288	ð.	2.302	2.	3. 8
ON-17EMIZE. Total	0.	8.000	0.	8. 888	ð.	0.000	∂.	2.222	₹.	3, 33
****** (5000	3.	a. 300	0.	8. 800	ø.	0. 202	ð.	2, 000	٤,	2. 22
5888 (18888	3.	9. 200	0.	8.228	2.	8. 888	0.	3. 220	443.	2.20
19999 (15999	8.	0.000	ð.	8. 398	0.	9. 308	3256.	.010	ð.	2. 8
15000 (20000	3.	8, 222	e.	0.230	e.	8.888	6781.	. 876	٤.	2. 8
20000 (30000	٥.	9. 200	ð.	1. 229	ą.	8.000	1848.	.019	94.	. 24
32020 (52203	2.	0.000	0.	v. 628	0.	8.200	1241.	. 074	٤.	0.30
52956 (132528	2.	8. 228	0.	8. 888	8.	2.229	513.	. 228	è.	3. 2
: 30065 (200300	2.	3.208	8.	0. 222	8.	2.238	38.	. 325	è.	3. 3
555666 (#######	0.	3. 200	0.	2. 298	8.	2. 200	2.	2. 388	a.	8.3
LL RETURNS, Total	0.	3. 338	2.	8. 228	0.	0.200	12306.	.224	537.	.8.



Policy Economics Group Personal Income Tax Model Policy Economics Group

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS \$1 - 15

Plan Y: CONFERENCE PROVISION #16

RATE CHANGES AND SURTAX

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

INCOME OF ACC	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	INCOME	TAX	ABLE INCOM	Ε
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(00015)	(000°S)	(\$ MIL)					
******** (5000	348	53.4	27.3	27.3	-79.4	-73.4	0.0	36.8	36.8	ý
5000 (10000	219	50.5	46.1	46.1	339.1	339.1	0.0	177.8	177.8	1
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0	240.4	240.2	2
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	316.6	317.2	. 5
20000 (30000	202	52.9	46.3	46.3	1135.9	1135.9	0.0	845.1	546.9	1.8
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5	0.0	1327.0	1349.2	22.2
50000 (100000	162	18.9	18.4	18.4	330.2	390.2	0.0	526.2	645.5	19.3
100000 (200000	129	3. 1	3.0	3.0	316.6	316.6	0.0		208.3	7.3
200000 (*******	112	.7	.6		141.4			66.3		
TOTALS	1699	321.5	269.0	269.0	5926.4	5926.4		3636.7		
	ITEMIZED	RETURNS	DEDUCT	IONS	EX P PT	IONS	STATE TAX	CREDITS	MINT	ах
INCOME CLASS	O' ON Y	OLON V	N AN V	C' ON V	71 AN V	OLAN V	O AV N	Ot AM W	01 AN V	DI 01 11
(DOLLARS)	PLAN X (000°S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)						
******* (5000	4.8	4.8	27.0	27.0	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	5.2	5.2	73.1	79.2	82.3	82.3	.0		0.0	0.0
10000 (15000	20.7	20.7	180.5	180.8	104.3				ŭ. 0	0.0
						104.3	2.0			
15000 (20000	19.4	18.4	154.9	154.3	77.0	77.0	1.2	1.2	0.0	0.0
20000 (30000	40.7	40.6	356.4	354.5	145.9	145.9	. 4	. 4		0.0
30000 (50000	56. 1	55.8	517.6	495.4	182.2	182.2	1.0		0.0	0.0
50000 (100000	18.6	18.6	307.1	287.7	64.6	54.6	.9	.8	0.0	0.0
100000 (200000	3.1	3. 1	106.2	98.4	10.7	10.7	.2		9.0	0.0
200000 (******	.7	.7	74.3			2.3	.0		0.0	0.0
TOTALS	169.2	168.0	1803.0	1747.1	714.2	714.2	6.0	5. 9	0.0	0.0
	TAX	(POSITIVE	PORTION)	OU	TLAYS (NEG	ATIVE POR	rion)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	Y CHA	NIGE DI	AN X P	LAN Y	CHANGE	PLAN Y	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL						(\$ MIL)	(\$ MIL)	(\$ NIL)	(5 MIL)
(************************************	*	8 .	8	0	1	1	0.0	.7	.7	()
5000 (10000	5.	4 5.	4	0	0.0	0.0	0.0	5.4	5. à	0
10000 (15000	8.	3 9.	3	0	-1.5	-1.6	O	6.7	€.7	û
15000 (20000	13.			.1	2	2	0.0	12.8	12.9	.1
20000 (30000	31.			.2	0.0	0.0	0.0	31.1	31.3	.2
30000 (50000	74.			1.9	0.0	0.0	0.0	74.0	75.8	1.9
50000 (100000	40.			1.7	1	0	.0	40.5	42.2	1.7
100000 (200000	15.			.8	0.0	0.0	0.0	15. 3	16.7	.3
200000 (******	6.			.5	0.0	0.0	0.0	6.0	6.4	.5
TOTALS	194.	9 200.	V	5. 1	-1.9	-1.9	.0	193.0	138.1	5. 3

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #15

RATE CHANGES AND SURTAX

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

		PRESENTLY TAXABLE PRESENTLY N RETURNS MADE RETURNS NONTAXABLE TAXAB CLASS		RETURNS	WITH A CHANG	SE IN TAX L	ABILITY	RETURN CHAMSE				
							TAX DE	CREASES	TAX IM	CREASES	TYPE OF	DEBUCTION
		CLASS	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMCUNT OF TAX INCREASE (\$ XIL)	NUMBER OF RETURNS (UNITS)	AMCUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ XIL)	NUMBER OF RETURNS (UNITS)	AYOUNT OF TAX CHANCE (\$ 41L)
*****	(5228	0.	0. 800	ē.	8.888	82.	999	8.	8. 298	8.	3. 226
5300	(10020	0.	8. 328	8.	9. 208	1735.	003	891.	. 430	2.	3.020
12228	(15020	д.	8. 200	8.	a. 2 00	7534.	010	1784.	. 261	2.	8. 22
15200	<	53338	9.	0.000	₹.	9. 999	6800.	019	8496.	. 075	335.	.38.
20000	(32020	0.	a. 208	0.	0. 2 24	20174.	964	15122.	, 244	23.	. 25
30000	(50000	0.	8.838	0.	0. 0 00	4956.	818	49741.	1.881	279.	.21
52000	(100000	8.	3. 888	8.	9. 0 90	9.	8. 200	17693.	1.699	₹.	9. 24
100000	(200000	8.	8.000	8.	8. 300	0.	ð. 9 88	2066.	.803	ē.	2.00
200000	(#1	++++++	0.	0.000	0.	8. 200	∂.	0. 200	307.	. 481	₽.	a. 20
TEMIZE.		Total	₹.	8. 300	0.	6. 298 -	41281.	125	36013.	5.186	1237.	. 26
******	(5999	₹.	9. 299	ð.	a. 200	8.	9. 299	ē.	3. 228	ð.	2. 20
5200	!	10000	0.	9.000	0.	9. 900	0.	3. 323	₹.	3. 223	₹.	8.8
10300	(15000	8.	9.288	ð.	8. 888	₹.	0. 200	ð.	0.220	3.	5.5
15208	<	22220	a.	0. 880	0.	0.000	ð.	8.000	8.	2.220	8.	3.8
32466	(32020	0.	2.200	2.	ð. 200	0.	3. 388	Ø.	2. 229	₹.	3.3
32000	Š.	50000	ð.	8. 200	8.	9. 200	∂.	3. 228	ð.	3, 288	٥.	8.3
58888	(100000	0.	8. 200	0.	0. 200	0.	8. 388	2.	2. 228	₹.	2. 3
120028	4	328888	0.	0.000	8.	8. 888	8.	8. 228	ð.	4. 348	8.	8.8
222003	⟨#:	******	٠.6	0.000	8.	8.888	₽.	0. 328	ð.	3. 288	∂.	8. 8
CH-ITEM	IZE.	. Total	8.	3. 208	0.	8. 28 8	9.	9. 300	₹.	2.283	હ.	2.2
******	(5888	ð.	0.000	ð.	0.000	82.	230	ð.	0.200	2.	8. 20
5863	(13888	2.	0.000	0.	8. 888	1735.	203	891.	. 306	₹.	3.8
12008	(15200	8.	0.000	2.	9. 200	7534.	810	1784.	. 201	₹.	5. 5
15000		20000	а.	9. 308	0.	0. 200	6883.	819	8496.	. ₹75	935.	. 8
20000		30000	3.	a. 200	г.	0. 200	20174.	1264	15122.	. 244	23.	. 3
32000		58888	8.	8.008	0.	9. 208	4955.	010	49741.	1.881	279.	. 7
		100000	9.	0.000	ð.	8. 388	3.	8. 228	17693.	1.539	9.	2. 2
120000			0.	2. 200		2. 200	8.	0.000	2065.	. 883	8.	3.6
		*****	0.	2.299		0. 200	₽.	3. 200	307.	. 481	٥.	2.0
ALL RETU			e.			8. 228	41281.	:05	96819.	5.186	1237.	. 2



Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17 REPEAL CAPITAL GAINS EXCLUSION Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS SNLY

THEORE OLDER	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(00015)	(00015)	(\$ MIL)	(s MIL)				
******* (5000	348	53.4	27.3	27.3	-79.4	-83.8	-4.4	38.8	36.7	1
5000 (10000	219	50.5	46.1	46.1	339.1	339.0		177.8	177.8	0
10000 (15000	154	46.5	36.2	36.2	524.5	523.7			239.7	
15000 (20000	118	35.0	30.9	30.3	536.5	535.0	-1.5	317.2	316.8	
20000 (30000	202	52.9	46.3	47.2	1135.9	1136.6	.7	646.3		
30000 (50000	245	60.7	59.6	59.6	2021.5	2028.4	6.3		1355.3	6.1
50000 (100000	162	18.9	18.4	18.4	390.2	389.3	9		652.5	6.3
100000 (200000	129	3.1	3.0	3.0	316.6	325.7	9.1		225. €	17.3
200000 (******		.7	.6	.6	141.4	159.9	18.5			
TOTALS	1699	321.5	269.0	269.2	5926.4	5953.7	27.4	3692.6	3753.2	60.6
	ITENIZED	RETURNS	DEDUCT	TONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT.	AX
INCOME CLASS										
(DOLLARS)	PLAN X (000°S)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (JIE 8)
****** (5000	4.8	4.8	27.0	27.0	45.0	45.0	.1	.1	0.0	6.0
5000 (10000	5.2		79.2	73.2	82.3	82.3	.0		0.0	0.0
10000 (15000	20.7		180.8	180.6	104.3	104.3	2.0	3.0	0.0	0.0
15000 (20000	18.4	18.4	154.3	154.2	77.0	77.0	1.2	1.2	0.0	0.0
20000 (30000	40.6	40.5	354.5	353.8	145.9	145.7				0.0
30000 (50000	55.8		495. 4	496.3	182.2	182.2	1.0	1.0	0.0	0.0
50000 (100000	18.6		287.7	285.4	64.6	64.6	.8	.9		0.0
100000 (200000	3.1		98. 4	93. 1	10.7				0.0	Ú. 0
200000 (******	.7			60.2				.0		0.0
TOTALS		167.5			714.2			6.1		0.0
	TA	((POSITIVE	PORTION)	OU'	TLAYS (NEG	ATIVE POR	FIQN)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	y CHA	NGE OI	AN X P	LAN Y	CHANGE	PLAN Y	0: AN /	CHANGE
(DOLLARS)	(\$ MIL						(\$ MIL)			
******* (5000		.9 .	8	0	1	1	0.0	.7	.7	0
5000 (10000	5.	. 4 5.	4	0	0.0	0.0	0.0	5.4	5.4	0
10000 (15000	8.	.3 8.	2	0	-1.6	-1.6	0	5.7	6.7	0
15000 (20000	13.	.0 13.	0	0	2	2	0.0	12.9	12.9	0
20000 (30000	31.	.3 31.	4	.1	0.0	1	1	31.3	31.3	0
30000 (50000	75.	. 8 76.	3	. 4	0.0	0.0	0.0	75.8	76.3	. 4
50000 (100000	42.	.2 42.	7	.5	-, 0	0	0.0	42.2	42.6	.5
100000 (200000	16.	.7 18.	3	1.7	0.0	0.0	0.0	16.7	18.3	1.7
200000 (******	5.	. 4 3.	5	3.1	0.0	0.0	0.0	6.4	3.5	3.1
TOTALS	200.	.0 205.	7	5.7	-1.9	-2.0	1	138.1	203.7	5. 6





Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

PRESENTLY RETURNS NONTRX		PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETTLR/ CHANG				
TNICE	`#C	CLASS			TAXA		TAX DE	CREASES	TAX INCREASES		TYPE OF DEDUCTION	
		125)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMGUNT OF TAX INCREASE (\$ #16)	NUMBER OF RETURNS (UNITS)	AMOUNT SE TAX CHANGE (\$ MIL)
	,	5000		2 222		2 200		2 774		2 222		
******		5300	2.	9. 209	8.	3.208	8.	9. 200	ð.	9. 200	₹.	9. 55
5888		19963	9.	3.000	0.	3. 228	ð.	8. 888	0.	2, 200	ā.	3.00
12659		15899	9.	9. 200	9.	9. 889	3792.	815	ð.	8. 228	ð.	2.26
15000		20000	ð.	0. 300	8.	0.000	1160.	283	9.	3. 329	9.	8.8
36566		30000	0.	0.000	9.	8. 888 2. 888	3315.	115	5194.	.185	3.	2. &
30000		52000	0.	0. 300	0.	0.000	2239.	009	8222.	. 413	0.	8. 8
50000		100000	0.	9. 200	8.	0. 200	1959.	199	5886.	.575	341.	. 2:
196598		566969	8.	8. 200	0.	9. 999	105.	209	1862.	1.585	35.	3.0
556688	(#1		0.	9.000	28.	.211	15.	202	519.	3. 895	72.	8
TEMIZE.		Total	0.	9. 200	28.	.211	11705.	-, 262	28883.	5.873	446.	. 8:
******	{	5000	0.	9. 200	ð.	8. 888	1230.	201	è.	2. 202	2.	2. 8
5000	(19666	€.	9.800	0.	9. 999	1107.	301	8.	9. 299	ð.	3.2
19998	(15000	8.	0.200	₹.	8. 308	1015.	283	2.	v. 008	∂.	8.8
15888	(56658	₽.	9:999	₹.	2.308	446.	011	2.	3.200	0.	6.5
56558	(30000	3.	0.008	8.	9. 9 98	1777.	822	801.	. 318	€.	2.2
39888	<	50000	8.	2. 800	8.	2. 200	84.	000	629.	.013	ě.	3.8
50200	<	100000	2.	9. 999	9.	8. 888	a.	3. 228	∂.	3. 228	2.	3. 0
120000	(200200	₹.	9. 238	v.	0. 226	0.	8. 200	∂.	655.6	ð.	5.5
399399	⟨#	******	∂.	0.000	9.	0. 200	2.	0.220	2.	2. 202	3.	2.2
ON-ITENI	ZE.	Total	0.	3.000	٥.	9.200	5659.	238	1430.	. 231	₹.	3.8
*****	(5000	9.	0.000	e.	0.220	1238.	201	2.	ð. 200	٥.	2. 24
5000	(10000	8.	8.888	0.	0. 200	1107.	00:	8.	3. 200	ð.	8.8
10200	(15000	ē.	3. 368	8.	3. 220	4838.	213	₹.	3. 200	3.	3. 8
15000	(22000	à.	3. 300	0.	3. 339	1626.	013	ð.	3. 323	ð.	8.8
58599		38888	₹.	0.000	2.	9.000	5892.	137	5995.	.123	ð.	2.2
SOSSE		50000	a.	9. 999	0.	8.888	2323.	-, 889	8852.	. 426	2.	8.8
58338		:20200	8.	0.200	ð.	2. 300	1059.	109	5086.	. 575	341.	. 8
		200000	9.	8.900	0.	2.228	195.	209	1862.	1.685	35.	3. 8
		*****	8.	8. 208	28.	.211	15.	802	518.	3. 195	70.	8
		Total	9.	9.999	28.	.211	17364.	308	22313.	5. 384	445.	. 6



Policy Economics Group Personal Income Tax Model Policy Economics Group

TAXABLE INCOME

STATE TAX LIABILITY FOR: MONTANA

TAXABLE RETURNS

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

NUMBER OF RETURNS

Income Classifier: EXPANCED INCOME

Data for: FEDERAL FILERS CALY

ADJUSTED GROSS INCOME

INCOME CLASS										
	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(00015)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(# MIL)	(\$ MIL)
******* (5000	348	53. 4	27.3	27.2	-83.8	-83.8	0.0	36.7	35.9	3
5000 (10000	219	50.5		46.1		339.0				
10000 (15000	164	46.5	36.2	35.2	523.7	523.7				
15000 (20000	118	35.0	30.9	30.9	535.0	535.0			316.8	
20000 (30000	202	52.9	47.2	47.2	1136.6	1136.6			643.6	
30000 (50000	245	60.7	59.6	59.6	2028.4	2028.4				
50000 (100000	162	18.9	18.4	18.4	989.3	989.3	0.0	652.5		
100000 (200000	129	3. 1	3.0	3.0	325.7	325.7	0.0	225.5	224.5	-1.0
200000 (******	112	.7	.6	.6	159.9	159.9	0.0	100.5	98.6	-1.9
TOTALS	1699	321.5	269.2	269.2	5953.7	5953.7	0.0	3753.2	3743.6	-3.5
.000	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	TONS	STATE TAX	CREDITS	THIM	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)							(\$ MIL)		/S MIL)
(DULLHRS)	1000.21	(000-37	(* H1F)	(* MIC)	(* NTC)	(* NIE)	(MIC)	(\$ 111C)	(* UTF)	A MICI
******* (5000	A 0	4.8	27 0	27 A	45.0		1	•	0.0	0.0
5000 (10000	5.2		79.2	79.2	82.3	82.3	.1	- 0		0.0
10000 (15000	20.7	20.7	180.6	180.6	104.3		3.0	2.0		0.0
15000 (20000		18.4		154.2	77.0				0.0	0.0
20000 (30000	40.6	40.6	353.8	358.8	145.7				0.0	0.0
30000 (50000	55.8	55.8	496.3		182.2	182.2	1.0	1.0		0.0
50000 (100000	18.3	18.3	285.4	285.8	64.6			.8		0.0
100000 (200000			33.1	34.1			.2			0.0
200000 (******								.0		0.0
TOTALS	167.5	167.5								
	TAX	(POSITIVE	PORTION)	ou.	TLAYS (NEG	SATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS								A. A	B. 4M. W	212105
(DOLLARS)		X PLAN .) (\$ MIL								
******* (5000				0	1		0.0	.7		
5000 (10000	5.			0.0	0.0	0.0	0.0	5.4	5. 4	0.0
10000 (15000	8.	2 8.			-1.6	-1.6	0.0	6.7	6.7	0.0
15000 (20000	13.	0 13.		0.0	2	2	0.0	12.3	12.9	0.0
20000 (30000	31.			4	1	1	0.0	31.3	30.9	-, 4
20010	76.			0	0.0	0.0	0.0	76.3	76.2	0
30000 (50000		7 42.	5	0	0	0	0.0	42.6	42.6	0
50000 (100000	42.						0.0	10 7	10 3	1
50000 (100000 100000 (200000	18.	3 18.		1	0.0	0.0	0.0	18.3	18.2	
50000 (100000		3 18. 5 9.	3	2	0.0 0.0 -2.0	0.0 0.0 -2.0	0.0	9.5	3.3 202.9	2 8



Plan X: CONFERENCE SILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

			PRESENTL'	Y TAXABLE S MADE	PRESENTLY RETURN		RETURNS	WITH A CHAM	BE IN TAX L	IABILITY	RETURN CHAMGE	
21/00	we or 6	100	NONTA		TAXA	BLE	TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DEDUCTION
INCU	IME CLA	105	NUMBER GF	AMOUNT OF TAX	NUMBER CF	AMOUNT OF TAX	NUMBER	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER	AMOUNT OF
			RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	0-A\5E
(00)	LLARS)		(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(LINITS)	(s MIL)	(UNITS)	(\$ MIL)
	, ,	224	70	270		2 222	30	120	a	2 222		
5000		1000	39. e.	232 0. 888	ð. ð.	3. 388 3. 388	39. 8.	832 8. 800	0.	3. 393 3. 328	2. 3.	2. 200
5888		000	3.	8. 288		0. 200	0.	0.000	ð. 8.	9. 888	ð.	8. 230 8. 231
19288		1000	0.	8. 888	0. 8.	8. 888	0.	0.000	0.	3. 898	8.	2.28
15000		1000	. 3.	8. 888	a.	7. 223	237.	376	ð. 2.	3. 203	2.	2, 32
22888 30888		200	· 0.	8.888	0.	3.222	412.	834	ð.	9. 200	₹.	3.88
50300		2000	e.	8. 200	8.	0.000	558.	242	0.	8. 888	è.	2. 23
		8888	3.	888	8.	3. 338	747.	107	ð.	8. 203	∂.	0.00
199998			8.	0.000	ě.	3. 303	218.	284	ð.	8. 888	₹.	0.00
TEMIZE.		tal	43.	-, 832	8.	3. 888	2211.	7%	8.	3. 388	ð.	3.20
	, ,		0	0.000	a	2 200	a	2 222	2	2 202	3	2 .3:2
*******		5000	0.	9. 298	0.	9. 220	ð. ð.	0.000	ð. 8.	3. 338 3. 338	ð. 8.	ð. 22 2. 82
56-96		9998 5888	ð. 3.	9. 999 9. 998	ð. 8.	8. 888 8. 888	0.	0.000 0.000	8.	ð. 200	2.	2. 27
12228		9889	0.	3. 226	8.	3.008	8.	3. 200	0.	8. 300	₹.	2. 2.
15888		3369	ð.	2. 388	0.	0.000	e. 0.	0. 208	ø.	3. 200	2.	3. 2
20333 30333		2000 2000	0.	8. 200	0.	2.000	8.	3.300	0.	3. 382	ð.	3.3
50200		1988	0.	8. 200	8.	8. 888	ð.	2. 393	3.	3. 229	₹.	3. 21
120000		3000	8.	9. 998	8.	0.000	₹.	0.000	2.	3. 288	3.	2.0
222200			8.	8. 228	8.	3. 208	0.	0. 220	₹.	8.808	2.	2. 26
ON-ITEM			ą.	3. 300	8.	8. 888	8.	3. 238	0.	3. 202	2.	8.80
	, .	- 222	36	222	3	2 200	20	- 976	,	2 300	-1	2. 20
###### 5000		5888	39.	232	8.	8.998	39.	238 a aaa	ð. a	0.000 a aaa	ð.	e. ee 2. ee
5888		8888	9.	8.200	ð.	0.000	0.	3. 8 28	0.	3. 220	ě.	
19289		5000	3.	3. 228	8.	3. 308	0.	0.000	ð. a	8. 838 3. 338	ð.	2. 2
15888		8885	8.	3. 330	0.	0.000	Ø.	0.000 - 276	Ø.	3. 200	ð.	3. 8 8. 2
28888		2000	0.	8. 228	8.	8.999	237.	376	₹.	8.928	₹.	
38888		8888	0.	0.000	0.	8.000	412.	834	3,	3. 222	Ø.	5.5
	(18		0.	8. 200	2.	2. 200	558.	-, 342	2.	0.000	2.	8.8
165669			3.	-, 200	0.	9. 202	747.	127	8.	3.398	8.	3.8
300000			0.	3.003	ð.	0.200	218.	204	0.	8. 888	8.	0.0
EL RETU	RNS. T	otai	43.	032	0.	0.000	2211.	796	₽.	8. 808	₹.	9.9

MCN. 16 FEB. 1987

Policy Economics Group

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CMLY

1387 Levels of Income

DEMHVIL	שוכטנשא באאנ	ENT TO CHAK	TIHBLE			1387 Lev	vels or inc	come		
THEOME CLACE	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(00015)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(5 MIL)
******* (5000	348	53.4	27.2	27.2	-83.8	-83.9	0.0	35.9	35. 3	0.0
5000 (10000	219	50.5	46.1	46.1	339.0	339.0	0.0	177.8	177.3	. 0
10000 (15000	164	46.5	36.2	36.2	523.7	523.7	0.0	233.7	240.1	. 4
15000 (20000	118	35.0	30.9	30.9	535.0	535.0	0.0	315.8	317.3	. 5
20000 (30000	202	52.9	47.2	47.2	1136.6	1136.6	0.0	543.5	644.3	1.2
30000 (50000	245	60.7	59.6	59.6	2028.4	2028.4	0.0	1354.7	1355.6	1.3
50000 (100000	152	18.9	18.4	18.4	989.3	989.3	0.0	652.0	652.5	. 4
100000 (200000	129	3.1	3.0	3.0	325.7	325.7			324.3	. 3
200000 (******	112	.7	.6	.6	159.9			38.6		. 7
TOTALS	1699	321.5	269.2			5953.7		3743.6		
	TENTZED .	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	ax
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	CLAN X	PLAN /
(DOLLARS)	(000°S)	(000°S)		(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	S MIL)
******* (5000	4.8	4.8	27.8	27.8	44.9	+4.3	. 1	1	0.0	0.0
5000 (10000	5.2	5.2	79.2	79.1	82.3	82.3		.0	0.0	0.0
10000 (15000	20.7	20.7	180.6	180.1	104.3	104.3			0.0	0.0
15000 (20000	18.4	18.4	154.2	153.7	77.0	77.0			9.9	
20000 (30000	40.6	40.6	358.8	357.5	145.7	145.7			0.0	0.0
30000 (50000	55.8	55.8	496.8	495.0	182.2	182.2				0.0
50000 (100000	18.3	18.3	285.8	285.4	54.5	64.6				
100000 (200000	3.0		94.1	93.8	10.7	10.7			0.0	0.0
200000 (******	.5				2.4					
TOTALS	167.5	167.5		1733.7				6. 1		3. 0
	TAX	(POSITIVE	PORTION)	ou	TLAYS (NEG	ATIVE POR	TION)	TAX KN	ET OF CUTL	AYS)
INCOME CLASS							0:0:0	OL 211 V	51 AV V	21/21/25
(DOLLARS)	PLAN (\$ MIL						CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y	CHANGE (\$ MIL)
******* (5000		а.	8	0.0	1	1	0.0	.7	.7	0.0
5000 { 10000	5.			.0	0.0	0.0	0.0	5.4	5.4	.0
10000 (15000	8.	e. 8.	2	.0	-1.6	-1.6	.0	6.7	6.7	.0
15000 (20000	13.			.0	2	2	0.0	12.9	12.9	. 0
20000 (30000	31.			.1	1	1	0.0	30.9	31.0	. 1
30000 (50000	76.			.1	0.0	0.0	0.0	76.2	76.4	. 1
50000 (100000	42.			.0	0	0	.0	42.5	42.6	.0
100000 (200000	18.			.0	0.0	0.0	0.0	18.2	18.3	.0
200000 (******	9.			.1	0.0	0.0	0.0	9.3	9.4	. 1
TOTALS	204			4	-2.0	-2.0	0	202 d	207.7	4

TOTALS

204.9

205.3

-2.0

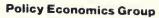
-2.0

.0

. 4

202.9

203.3



Policy Economics Group Personal Income Tax Model



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

INCOME CLASS		PRESENTL	Y TAXABLE S MADE	PRESENTLY RETURN		RETURNS	WITH A CHANG	SE IN TAX L	IABILITY	RETURNS WHICH CHANGED THEIR		
150080 0100		NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCTION	
INCURE SILAS	13	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT SF TAX	NUTBER GF	AMGUNT OF	
(DOLLARS)		RETURNS (LNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (# MIL)	RETURNS (UNITS)	CHANGE (5 MIL)	
(DOLLARS)		(61113)	(* NIC)	(04113)		1041137	19 17267	1001137	1 - 75227	10141.5)	19 7107	
****** (52	188	0.	a. 228	٨.	8. 200	ð.	8. 388	ð.	0. 220	ð.	e. 220	
5228 (138		ð.	0.000	ð.	0.200	0.	8.888	942.	165.	8.	8. 888	
10000 (153		8.	2. 228	3.	3. 200	0.	8. 223	12255.	. 815	3.	2. 200	
15888 (288		2.	8. 323	0.	0.000	8.	8. 228	12384.	. 825	.5	3. 33	
20200 (302		0.	0. 200	0.	a. 338	8.	3. 330	24929.	. 889	д.	3.29	
30000 (500		0.	3, 333	3.	8. 200	226.	001	44145.	.144	ð.	3.20	
50000 (1000	100	0.	9. 000	8.	8. 200	21.	200	15254.	. 839	₹.	2.66	
180000 (2800)	866	0.	9. 888	3.	. 000	0.	0.000	2118.	. 829	₹.	2. 20	
2202 00 (*****		8.	0.000	0.	.012	0.	8. 888	525.	. 077	.5	2. 22	
TEMIZE. Tot	al	0.	8.888	4.	. 812	247.	201	113957.	.411	જે.	3.28	
****** (50	100	ð.	9.200	ø.	3. 000	0.	9. 8 08	0.	2. 200	è.	3. 78	
5000 (100	900	3.	9. 968	0.	0.000	ð.	9. 560	8.	3.200	∂.	2.28	
10000 (150	100	8.	9.000	8.	ð. 3 00	0.	8. 888	0.	9. 999	9.	ર. સ્ટ	
15888 (288	99	8.	9. 968	0.	9. 888	8.	9.366	a.	8.888	₹.	8.88	
29000 (300	28	ð.	8. 300	9.	9. 200	0.	8. 99 8 -	8.	3. 200	2.	2. 28	
38888 (588	989	0.	a. 800	8.	9.988	0.	9. 889	ð.	2. 223	₽.	8.89	
50200 (1200	100	0.	9. 228	8.	8. 208	0.	0. 2 0 2	9.	8. 200	₹.	2. 28	
199659 (5996:	989	0.	9. 899	ð.	9. 388	8.	8.000	a.	9.389	∂.	2.02	
366689 (*****	HH	0.	9. 200	0.	9.000	0.	8. 989	ø.	5.823	₹.	5. 55	
GN-ITEMIZE. Tot	ai	0.	9. 388	0.	e. 0 00	0.	8.200	₽.	8. 393	₽.	0. 20	
 (59	100	ð.	8. 200	a.	a. 800	г.	a. 228	0.	0.000	₽.	9. 20	
5000 (100	998	0.	8. 989	8.	9.888	8.	3. 888	942.	. 201	8.	3.30	
10000 (150	169	д.	9. 200	0.	ð. 2 00	0.	0. 200	12255.	. 215	3.	8. 8	
	966	.5	0.000	8.	9. 988	0.	9. 966	12904.	. ₹25	₽.	8.00	
20000 (300	888	8.	8. 888	0.	9. 999	8.	2. 229	24928.	. 286	8.	2. 20	
	888	0.	8. 998	0.	9.000	226.	001	44145.	.144	€.	0. 20	
50000 (1000	300	8.	9.000	0.	0.200	21.	200	16259.	. 239	ð.	3. 29	
100000 (2000		8.	8.888	3.	. 988	0.	9. 202	2116.	. 029	₹.	2.20	
228388 (*****		0.	9.000	6.	.012	0.	9. 200	525.	. 077	9.	8. 24	
LL RETURNS, Tel		0.	8. 888	4.	.012	247.	201	113957.	.411	2.	0.00	



Plan X: CURRENT 1987 LAW

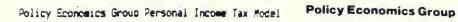
income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL all pendingals

Data for: FEDERAL FILERS CNLY 1987 Levels of Income

ALL PRO	POSALS					1987 Lev	els of Inc	one		
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE !	RETURNS	ADJUST	ED GROSS 1	NCOME	TAX	ABLE INCOM	
INCOME CONSS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(# MIL)	(\$ HIL)	(\$ HIL)
******* (5000	348	53.4	27.2	27.2	-110.2	-83.8	25.3	35.1	35. 3	.3
5000 (10000	219	50.5	45.6	46.1	333. 3	339.0	5.1	174.0	177.8	2.3
10000 (15000	164	46.5	36.1	35.2	508.2	523.7	15.4	231.1	240.1	9.0
15000 (20000	118	35.0	30.2	30.9	518.8	535.0	16.2	301.4	317.3	15.3
20000 (3000)	202	52.3	46.7	47.2	1101.5	1136.6	35. 1	598.3	544.8	45.3
30000 (50000	245	60.7	59.6	59.6	1995.4	2028.4		1265.0	1356.6	31.6
50000 (100000	162	18.3	18.4	18.4	953. 3	389.3	35.3	596.1	652.5	56.3
100000 (200000	129	3.1	3.0	3.0	309.3	325.7		136.2	224.8	28.7
200000 (******	112	.7	.6	.6		159.3		63.5		35.8
TOTALS	1639	321.5	267.3	269.2	5743.2	5953.7		3461.4		287.7
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	TONS	STATE TAX	CREDITS	MINT	Rχ
INCOME CLASS	CI ON V	OLON V	OLON Y	PLAN Y	CY CN Y	OLON V	01.3N %	DI ON V	OLON Y	OL SAL V
(2011.000)	PLAN X	PLAN Y	PLAN X					PLAN Y	PLAN X	PLAN Y (\$ MIL)
(DOLLARS)	(0001S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(# MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(9 7/12)
******* (5000	4.0	4.8	23.0	27.8	45.0	44.3	.1	.1	0.9	9.0
5000 (10000	3.8	5.2	78.4	79.1	81.7	82.3	.0	.0	0.0	0.0
10000 (15000	20.0	20.7	176.1	180.1	101.7	104.3	2.1	2.0	0.0	9.0
15000 (20009	19.0	18.4	153.5	153.7	76.9	77.0	1.3	1.2	0.0	0.0
20000 (30000	39.6	40.6	373.5	357.5	143.1	145.7	.8	.5	0.0	0.0
30000 (50000	56.8	55.8	553.8	495.0	182.1	182.2	. 1.4	1.0	0.0	9.0
50000 (100000	18.6	18.3	306.9	285.4	54.6	64.6	. 1.1	.8	0.0	0.9
100000 (200000	3. 1	3.0	103.5	93.8	10.7	10.7		.2	0.0	$(0, \cdot)$
200000 (******	.6		71.1	61.3		2.4				9.0
TOTALS		167.5	1839.7		705.0					0.0
	TAX	(POSITIVE	PORTION)	CU	TLAYS (NEG	SATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	Y DION	v ma	NGE PL	SN Y D	M ON Y	CHONGE	PLAN X	OLGN Y	CHANGE
(DOLLARS)	(\$ MIL			(L) (\$				(\$ MIL)		s MIL)
******* (5000		8 .	8	.0	1	1	0.0	.6	.7	.)
5000 (10000	5.		4	.2	0.0	0.0	0.0	5.3	5. 4	.2
10000 (15000	7.		2		-1.6	-1.6	.1	6.3	5.7	. 4
15000 (20000	12.			.8	2	2	0.0	12.1	12.9	.8
20000 (30000	28.			3.1	0.0	1	1	23.1	31.0	2.9
30000 (50000	68.			7.6	0.0	0.0	0.0	53.7	76. +	7.6
							.0	37.9	42.6	4.7
50000 (100000	38.	0 42.	1	4.7	-, 1	0	• 0	9113		
50000 (100000 100000 (200000	38. 15.			4.7 3.0	1 0.0	0 0. 0				
50000 (100000 100000 (200000 200000 (*******	38. 15. 5.	2 18.	3	4. / 3. 0 3. 8	0.0	0.0	0.0	15.2 5.6	18.3	3.0 3.8







Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL ALL PROPOSALS

Data for: ALL RETURNS 1987 Levels of Income

INCOME CLASS		Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	E IN TAX L	LIABILITY RETURN CHANGE			
#1.##D		NONTA	XABLE	TAXA	RLE	TAX DE	CREASES	TAX IN	CREASES		DEDUCTION
	LARS)	NUMBER GF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER CF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ HIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
******		8.	9. 200	9.	8.888	49.	-, 888	0.	3. 208	350.	9. 300
5000		30.	- 988	558.	. 997	412.	288	1969.	.013	443.	3. 808
10000		0.	0.000	156.	. 038	1274.	805	12768.	.254	0.	0.000
15000		0.	8. 888	658.	. 032	236.	003	17797.	.662	2329.	. 828
50000		9.	8. 668	231.	. 100	2106.	112	35231.	2.651	139.	. 004
30000		9.	0. 200	.58	. 003	130.	992	55690.	7.568	1054.	. 846
50000		0.	9. 200	0.	0. 000	117.	841	18531.	4.761	341.	. 061
120000		0.	9. 200	3.	. 2008	15.	203	2971.	3. 052	33.	0. 800
	(*******	8.	0. 800	34.	. 426	30.	011	683.	3.775	8.	3.000
TEMIZE,	Total	30.	000	1732.	. 507	4370.	175	144661.	22.737	4688.	.131
******	5000	0.	0.000	8.	9. 888	514.	888	3359.	. 032	1135.	. 029
5000	10000	0.	0.000	0.	9.000	2955.	883	9915.	.150	1814.	. 265
19899	15000	9.	9.998	8.	0.000	1606.	-, 205	5465.	.120	758.	.817
15000	29698	8.	0.000	8.	0.000	1008.	012	3099.	.136	1771.	. 259
20000	38888	0.	0.000	0.	8. 888	2143.	035	7578.	. 434	1150.	. 847
38888	50000	ð.	8.200	8.	9. 228	2.	8. 888	2334.	. 857	72.	. 318
50000	100000	8.	0.000	0.	0.000	0.	9. 998	0.	8.000	9.	8.000
100000	200000	0.	9. 000	8.	3. 8 88	0.	8. 988	0.	8.888	8.	5. 239
566666	(*****	8.	9. 999	2.	. 808	0.	8.888	2.	669.	8.	5. 500
ON-ITEMI	E. Total	ð.	0.000	2	. 999	1327.	255	29853.	. 329	6788.	. 247
******	(5000	8.	ð. 398	0.	8. 888	564.	200	3359.	. 832	1465.	. 829
5200	19998	30.	200	558.	. 207	2467.	003	9884.	.163	2258.	. 885
10000	15000	8.	0.000	156.	. 838	2881.	010	18234.	. 374	758.	. 817
15000	29908	8.	0.000	668.	. 232	1244.	-, 814	20836.	.798	4891.	. 279
20000		9.	3.000	231.	.100	4243.	146	42889.	3.886	1259.	. 351
30000		8.	3.009	82.	. 003	130.	202	58824.	7.625	1125.	. 256
50000		8.	8.888	0.	9. 886	117.	241	18531.	4.761	341.	. 26:
100000		0.	2. 202	3.	. 200	15.	203	2971.	3. ₹52	33.	2.22
	(*******	0.	0.800	37.	.427	30.	811	685.	3.776	9.	3.88
	VS, Total	30.	200	1735.	. 598	11596.	231	174514.	23.665	11388.	.371

State Tax Liability for Montana

1988 Levels of Income
1988 Tax Law





Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

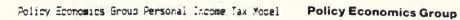
Plan Y: CONFERENCE BILL PROVISION # 1
REPER DIVIDEND EXCLUSION

Data for: FEDERAL FILERS ONLY

REPEAL	DIVIDEND EX	CLUSION				1988 Le	vels of Inc	CINE		
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	
INCOME CEHSS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	SLAN Y	CHANGE
(DOLLARS)	(UNITS)	(00015)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(S MIL)	(3 MIT)
******* (5000	325	46.3	25.9	25.9	-112.4	-112.0	. 4	37.4	37.5	.1
5000 (10000	228	51.3	44.5	44.5	334.0	334.4	. 4	165.5	165.7	
10000 (15000	158	46.8	33.5	33.5	483.2	484.0		218.0	218.4	.5
15000 (20000	118	31.5	28.9	28.9	509.5	510.5	1.0	284.5	285.3	.3
20000 (30000	200	50.0	45.0	45.0	1096.3	1097.5	1.2	611.3	612.2	1.0
30000 (50000	245	62.0	60.5	60.6	2062.0	2063.3	1.3	1312.5	1313.7	1.0
50000 (100000	181	22.1	20.5	20.5	1050.8	1051.7	1.0	655. 1	656.7	. 5
100000 (200000	129	3.1	3.0	3.0	312.9	313.3	.4	200.4	200.7	.3
200000 (******	115	7		.6		135.9	. 1	56.9	67.0	
TOTALS	1699	314.2	262.5	262.5	5872.0		6.5	3582.6		
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	ах
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	FLAN Y	PLAN X	PLAN Y
(DOLLARS)		(000°S)		(\$ MIL)			(\$ MIL)			
******* (5000	2.2	2.2	18.3	18.3		34.3		.0	0.0	0.0
5000 (10000	3.8	3.8	80.3	30,4	88.2	88.2	2.	.2	0.0	0.0
10000 (15000	21.4	21.4	181.2	181.2	97.4	97.6	2.2	2.2		0.0
15000 (20000	21.4	21.4	160.4	160.6	73.3	73.3	1.3			0.0
20000 (30000	39. 2	39.2	360.3	360.6	135.8	136.8		. 3	0.0	9.0
30000 (50000	59.3	59.3	566.7	567.0	132.2	192.2	1.5	1.5	0.0	0.0
50000 (100000	20.7	20.7	327.0	327.3	72.1			1.1	0.0	0.0
100000 (200000	3.0	3.0	104.3	104.4	10.8	10.8	.5	.5	0.0	0.0
200000 (******	.5	.6	68.5		2.2	2.2	.1	.1	0.0	0.0
TOTALS	171.6	171.6	1867.0		707.4		7.3	7.8	0.0	0.0
	TAX	((POSITIVE	PORTION)	OU	TLAYS (NE	SATIVE POR	RTION	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	Y CH	INGE PL	AN X	PLAN Y	CHANGE	PLAN X	PLAN Y	
(DOLLARS)	(\$ MIL	_) (\$ MIL	_) (\$ }	(\$ (\$	MIL) (I	MILI	(\$ MIL)	(\$ MIL)	(# MIL)	(\$ MIL)
******* (5000					0.0			.8		.0
5000 (10000	4.		. 8		1			4.7		.0
10000 (15000	7.				-1.5		.0	5.4		.0
15000 (20000	11.				3	3	0.0	10.8	10.3	. (
20000 (30000	28.			. 1	0.0	0.0	0.0	28.2	28.3	. 1
30000 (50000	69.	.8 69.	.9	. 1	0.0	0.0	0.0	59.8	63.9	
50000 (100000	40.	. 0 40.	.0	.0	0	0	0.0	39. 3	40.0	. (
01000 1 11111						A A	0.0	15.4	15.4	. 1
100000 (200000	15.	. 4 15.	. 4		0.0	0.0				
	15. 6.					0.0		6.0 181.0	5.0	.0









Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1 REPEAL DIVIDEND EXCLUSION

Data for: ALL RETURNS

income class		Y TAXABLE		NONTAXABLE IS MADE	RETURNS	WITH A CHAN	≆ IN TAX L	IABILITY	1914 - 1915 1947 - 1964: 0				
: NOC	ME CLOSE	NONTA	XABLE	ТАХА	BLE	TAX DE	CREASES	TAX IN	CREASES	LASE OF	DEDUCTION		
	HLARS)	NUMBER OF RETURNS (UNITS)	OF OF TAX	OF OF TAX URNS DECREASE	OF TAX IS DECREASE	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUYBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ *IL)	NUMBER OF RETURNS (UNITS)	AMOUNT DE TAX CHANGE (\$ MIL)
											14 127		
	(5888	ð.	3. 929	a.	8. 800	8.	ə. १०३	e.	a. 223	۶.	8.23		
5000		8.	0.000	0.	2. 222	8.	9. 303	2.	2. 222	₹.	2. 20		
10029		0.	8. 888	ð.	8.888	3.	3. 030	4771.	.017	₹.	* * * * * * * * * * * * * * * * * * *		
15000		2.	0.000	0.	3. 328	0.	3. 888	5234.	. 232	3.	3. 39		
29999		. 3.	9. 299	8.	8. 888	8.	8. 268	7370.	. 241	ð.	2.8.		
38080		0.	8. 888	0.	8.000	2.	9. 998	13703.	. 272	a.	3. 24		
50000		0.	9. 999	0.	3. 300	47.	-, 881	7558.	. 245	ð.	3. 8		
120000	(200000	ð.	8. 888	8.	8. 208	2.	888	2844.	. 825	3.	3. 8		
	(*******	8.	0.000	0.	8.888	ð.	0.000	415.	. 225	2.			
EMIZE.	Total	a.	9. 288	8.	2. 200	49.	301	42896.	.239	8.	• • •		
								,20300	7207				
*****		8.	0.000	a.	0. 200	0.	9. 200	:656.	. 203	₹,			
5000		0.	8.008	9.	3. 388	0.	9. 200	3978.	.207	2.	3. 3		
15959		8.	9. 898	ð.	0. 300	ð.	8. 388	145.	. 201	٧,			
15208		ð.	8. 208	0.	0.000	2.	3. 398	1126.	. 268	7.			
58886		ð.	0. 200	3.	8. 808	97.	208	2150.	.815	₹.	3.5		
38668		e.	0.000	0.	9. 200	0.	3. 208	527.	. 226	₹.	2. i		
52000		∂.	8. 388	ð.	9.000	8.	8. 388	ø.	3. 232	е.			
199958		ð.	9. 688	8.	9. 1998	0.	ર. સ્થક	2.	3. 888	₹.	J.		
	(244244	₹.	9.000	0.	9. 599	8.	8.838	3.	8.888	2.			
N-ITEMI	ZE. Total	г.	8. 889	8.	9. 888	97.	200	3866.	. 848	δ.	3. 2		
*****	(5200	ð.	0.000	ð.	8.800	è.	3. 388	1656.	. 283	ð.	3.3		
5000	(19999	₹.	9. 200	ð.	3. 200	8.	e. 268	3979.	. 887	اگ.	2.0		
16666	(15800	ð.	9. 223	ð.	9. 398	9.	8. 200	4315.	.015	8.	2.6		
15000	(29000	₹.	8. 888	8.	2. 339	ð.	2. 200	7351.	. 241	3.	2. 8		
59989	(33898	8.	0. 200	0.	8.988	97.	288	9538.	. 356	٤.	3.3		
30200		д.	0. 000	€.	a. 200	3.	2. 208	14611.	. 076	٤.	2. 2		
	(:29898	8.	8.888	0.	0.000	47.	201	7556.	. 246	₽.	a. 2		
120028	(299999	0.	3. 208	8.	0. 200	2.	308	2944.	. 225	.5	2. 8		
288888	(********	0.	0.000	8.	9. 228	v.	0.000	415.	. 206	8.	3.8		
	NS. Total	ð.	0.000	0.	0. 228	146.	282	51161.	. 279	∂.	2. 8		

Plan 4: CONFERENCE BILL PROVISION #1

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION #2

Data for: FEDERAL FILERS ONLY 1388 Levels of Income

TAX ALL UNEMPLOYMENT COMP

THEOME OF AGO	NUMBER (OF RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	NCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000,2)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(S'MIL)	(\$ M[L)	(\$ MIL)	(\$ MIL)
****** (5000	325	46.3	25. 9	25.9	-112.0	-112.0	.0	37.5	37.5	.0
5000 (10000	228	51.9	44.5	44.5	334.4	334.4	.0	155.7	165.7	.0
10000 (15000	158	46.8	33.5	33.5	484.0	484.0	0	218.4	217.2	-1.2
15000 (20000	118	31.5	28.9	28.9	510.5	510.5	.0	285.3	284.4	8
20000 (30000	200	50.0	45.0	45.0	1097.5	1097.5	0	612.2	612.2	0
30000 (50000	245	62.0	60.6	60.6	2063.3	2063.3	0.0	1313.7	1313.7	0.0
50000 (100000	181	22.1	20.5	20.5	1051.7	1051.7	0.0	666.7	566.7	0.0
100000 (200000	129	3.1	3.0	3.0	313.3	313.3	0.0	200.7	200.7	0.0
200000 (******	115	.7	.6	.6	135. 9	135.3	0.0	67.0	67.0	0.0
TRTALS	1639	314.2	252.5	362.5	5878.6	5878.5	0	3567.2	7525	-2.0

INCOM€ CLASS	ITEMIZED	RETURNS	TURNS DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
INCOME CLASS (DOLLARS)	PLAN X (000°S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (3 MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN ((\$ MIL)	PLAN Y (\$ MIL)
******* (5000	2.2	2.2	19.3	18.3	34.3	34.3	.0	. 0	0.0	0.0
5000 (10000	3.8	3.8	50.4	80.4	88.2	88.2	.2	.2	0.0	6.6
10000 (15000	21.4	21.4	181.2	182.5	97.6	37.6	2.2	2.2	0.0	0.0
15000 (20000	21.4	21.4	150.5	161.5	73.3	73.3	1.3	1.3	0.0	0.9
20000 (30000	39.2	39.2	360.6	360.6	136.8	136.8	.9	.9	0.0	0.1
30000 (50000	59.3	59.3	567.0	567.0	192.2	192.2	1.5	1.5	0.0	0.0
50000 (100000	20.7	20.7	327.3	327.3	72.1	72.1	1.1	1.1	0.0	0.0
100000 (200000	3.0	3.0	104.4	104.4	10.8	10.8	.5	.5	0.0	0.0
200000 (******	.6	.6	68.5	68.5	2.2	2.2	.1	.1	0.0	0.0
TOTALS	171.6	171.6	1868.4	1870.5	707.7	707.7	7.8	7.8	0.3	0.0

	TAX (P	OSITIVE POR	TION)	OUTLAYS	(NEGATIVE P	ORTION)	TAX (NET OF GUTLAYS)		
INCOME CLASS	PLAN X	PLAN Y	CHANGE	PLAN X	PLGN Y	CHANGE	PLAN X	PLAN Y	SHANSE
(DOLLARS)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(SIMIL)	(\$ MIL)
******** (5000	.9	.9	0.0	0.0	0.0	0.0	.8	.3	0.0
5000 (10000	4.8	4.9	0.0	1	1	0.0	4.7	4.7	0.0
10000 (15000	7.0	7.0	0	-1.6	-1.5	0	5.4	5. 4	0
15000 (20000	11.2	11.1	()	3	3	0.0	10.9	10.3	0
20000 (30000	28.3	28.3	0	0.0	0.0	0.0	28.3	28.3	0
30000 (50000	69.9	69.9	0.0	0.0	0.0	0.0	53.3	63.3	0.0
50000 (100000	40.0	40.0	0.0	0	0	0.0	40.0	40.0	0.0
100000 (200000	15.4	15.4	0.0	0.0	0.0	0.0	15.4	15.4	0.0
200000 (######	6.0	6.0	0.0	0.0	0.0	0.0	6.0	6.0	0.0
TOTALS	183. 3	183.2	1	-2.1	-2.1	0	191.2	191.2	1



Policy Economics Group Personal Income Tax Todel Policy Economics Group

DISTRIBUTION OF STATE TAX CHANSE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISION #1

Data for: ALL RETURNS

Plan Y: CONFERENCE SILL PROVISION #2 TAX ALL UNEMPLOYMENT COMP

		PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS AHICH Changed Their		
INCOME CLASS						TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION		
		NUMBER OF	AMOUNT OF TAX	NUMBER	AMOUNT OF TAX	MUMBER OF	AMOUNT OF TAX	MUFBER OF	AMOUNT OF TAX	NUMBER GF	AMBUNT OF TAX	
			RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	CHANGE
(DGLLARS)		(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ 41F)	(UNITS)	(\$ MIL)	(SIIV)	3 7(1)	
 	,	5200	ð.	3. 209	٨.	a. 888	e.	ð. 30 6	e.	a. 3 0 2	₹.	2.282
5000		19698	0.	0.000	8.	8. 300	a.	0.000	0.	0. 300	٥.	2.282
12200		15300	ð.	0.000	ð.	8. 888	5662.	033	0.	8. 220	2.	2. 202
15000		28688	9.	0. 220	0.	8. 888	2461.	033	8.	3. 268	₽.	2.222
38998		30000	0.	0. 389	ð.	8. 200	151.	203	0.	8, 280	8.	2. 200
30000		50000	0.	0.000	0.	8.888	8.	3.300	8.	2. 200	8.	2.722
50000		100000	0.	8. 200	0.	8. 889	0.	0.000	0.	8. 288	2.	3. 22
195699		200000	0.	8. 200	0.	8.888	0.	3. 800	a.	5. 302	3.	3. 200
222000			8.	0. 388	8.	0.000	ø.	3. 228	a.	3, 239	₹.	2. 22
TEHIZE.	,	Total	8.	8.888	0.	3. 200	9274.	866	ð.	2. 220	₹.	2, 33
	1	5000	,	2. 200	ð.	0. 2 00	2.	2. 200	ð.	2. 202	۶.	3, 23
5000		12222	ð. 8.	2. 200	0.	9. 2 38	0.	2. 388	₹.	9. 292	2.	3.33
18888		15269	0.	8. 290	2.	3.288	9.	0. 200	₹.	2. 223	2.	2. 22
15269		20000	a.	8. 888	0.	2.220	0.	3.888	ø.	3. 888	ē.	2,22
20000		30000	8.	2. 200	0.	3. 200	2.	3. 300	. 3.	2, 220	3.	3, 32
36669		50000	0.	0.000	3.	9.000	ð.	0.000	9.	9.888	٥.	2.28
50000		198988	0.	8. 888	ð.	8. 208	0.	8.298	2.	2. 220	2.	2, 226
155999		288888	3.	3.000	0.	9. 238	0.	3. 200	٤.	9. 828	8.	2, 73
208880			0.	9. 200	8.	8. 888	8.	2.203	2.	2. 288	2	2, 220
VON-ITEM			ð.	0. 228	3.	0.000	0.	8.888	2.	8. 222	₹.	3.10
	,	E303		3 303	4	2 220	₹.	8. 828	ě.	2. 228	ž.	2, 20
******** 6665		10000	₹.	0.000 0.000	a.	8. 830 8. 888	3.	3,000	ě.	3, 388	3.	8.13
			8.			3. 228	5662.	233	2.	8. 888	2.	
18888			8.	8. 200	ę.	9. 230	2461.	~. 033	₹.	8.888	ð.	2, 23,
15200		20000	Ø.	0. 000 0. 000	Ø.	8. 888	151.	~. 033 ~. 208	ě.	8.888	2.	8.88
20000		30000	₹. a		0.		3.	9.000	0.	8.000	₹.	3, 26
32220		52868	8.	9, 669	0.	9, 888		8. 888	₹.	2. 222	ě.	8, 22 8, 22
52222		क्षिकेकी क्षिकेकी	ð. 2	9. 200	ð. a	3, 200	0.					ક. સ્થ કે, કેસ
135500			0.	8.229	8.	3. 228	0.	2.000	₹.	2. 323 a aaa	8.	
38-2-200			0.	0.200	ð.	8,000	ð. 0074	3. 203	ð. 2	9. 220	2.	2. 22
ALL RETU	RNS.	otal	а.	9. 330	₹.	8. 888	9274.	266	0.	9. 288	₹.	2,87

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3 REPEAL TWO-EARNER DEDUCTION Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

SHOOME OF OCO	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTE	ED GROSS	INCOME	TAXABLE INCOME		
INCOME CLASS	SAMPLE A	GGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	FLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(00015)	(000'5)	(\$ MIL)	(\$.MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	325	46.3	25.9	25.9	-112.0	-111.0	1.0	37.5	37.5	0.0
5000 (10000	228	51.9	44.5	44.5	334.4	335.5	1.1	165.7	156.2	.5
10000 (15000	158	46.8	33.5	34.1	484.0	485.1		217.2	218.1	.3
15000 (20000	118	31.5	29.3	28.9	510.5	511.9	1.4	284.4	285.2	.3
20000 (30000	200	50.0	45.0	45.0	1037.5	1039.5	2.0	612.2	512.3	.5
30000 (50000	245	62.0	60.5	60.5	2063.3	2065.6	2.3	1313.7	1310.0	-3.7
50000 { 100000	181	22.1	20.5	20.5	1051.7	1052.9	1.2	666.7	660.6	-6.1
100000 (200000	129	3.1	3.0	3.0	313.3	313.9	.5	200.7	200.6	1
200000 (******	115	.7	.6	.6	135.9	135.0	.1	67.0	66.9	1
TOTALS	1699		262.5	263.1		5889.3		3565.1		
	ITENIZED	RETURNS	DEDUCT	IONS	EXEMPTIONS		STATE TAX	CREDITS	MINTAX	
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)		(\$ MIL)	(\$ MIL)		(\$ MIL)		(5 MIL)	(\$ MIL)
******** (5000	2.2	2.2	18.3	18.5	34.3	34.3	.0	.0	0.0	ა. :
5000 (10000	3.8	3.8	80.4	81.0	88.2	88.3	. 2	.2	0.0	0.0
10000 (15000	21.4	21.4	182.5	182.6	97.5	37.8	3.2	2.2	0.0	0.0
15000 (20000	21.4	21.4	161.5	161.5	73.3	73.3	1.3	1.4	0.0	
20000 (30000		. 39.2	360.6	361.6	136.8	137.1				
30000 (50000	59.3	59.6	567.0	573.0	192.2	192.2		1.5		
50000 (100000	20.7		327.3	334.6	72.1	72.1		1.1		
100000 (200000	3.0	3.0	104.4	105.1	10.8	10.3				
20(4)00 (+*****				68.8				.1	0.0	0.0
TOTALS				1886.6				7.7		
	TAX (POSITIVE		PORTION)	อน	OUTLAYS (NEGATIVE PORT		TION)	TAX (NET OF 0		ITLAYS)
INCOME CLASS	PLAN	Y PLAN	Y CHA	INGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DCLLGRS)) (\$ MIL								
******* (5000	•	8.	8	0.0	0.0	0.0	0.0	.8	.3	0.0
5000 (10000	4.	8 4.	8	.0	 1	1	0.0	4.7	4.7	.(
10000 (15000	7.	0 7.	0	.0	-1.6	-1.5	0.0	5.4	5. 4	. (
15000 (20000	11.			.0	3	3	0.0	10.9	10.3	. (
20000 (30000	28.	3 28.	3	.0	0.0	0.0	0.0	28.3	28.3	. (
30000 (50000	59.	9 69.	6	3	0.0	0.0	0.0	69.9	59.6	-, 3
50000 (100000	40.			5	0	-, 1)	.0	40.0	39.5	5
100000 (200000	15.			0	0.0	0.0	0.0	15.4	15.4	-, (
100300 1 60000										
200000 (++++++	6.	0 5.	9	0	0.0	0.0	0.0	6.0	5.9	-, (



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE SILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 & 2

Data for: ALL RETURNS

Plan Y: CONFERENCE PROVISION #3 REPEAL TWO-EARNER DEDUCTION

			Y TAXABLE IS MADE	PRESENTLY RETURN	NONTAXABLE S MADE	RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETURI C-ANG	
TNCO	ME CLASS	NONTA	-	TAXA		TAX DS	CREASES	TAX IN	CREASES		DETECTION
iNCU	ME CLHSS	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT.	NUMBER	AMOUNT	NUMBER	AMOUNT 33
		Œ	OF TAX	OF	CF TAX	೦೯	OF TAX	೦೯	OF TAX	J.F	727
		RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	TMOREASE	9570743	25,41,02
(00	LLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(ETIKLI)	(\$ MIL)	(0.173)	, s x(U)
									3 123		1 10
******		0.	0. 388	8.	2. 820	8.	2.000	8.	8. 200	ð.	3. 23:
5000		8.	3. 300	8.	0. 200	2.	0.000	2.	8. 288	2.	3.22
18368		₽.	3. 308	577.	. 289	420.	200	1293.	.213	3.	2. 22
15888		3.	8.200	0.	8. 880	303.	888	4467.	. 007	a.	5.53
26968		8.	8. 200	3.	8. 268	8552	-, 844	4674.	. 272	2.	2.82
39999		0.	8. 200	8.	3. 200	25851.	393	6568.	. 141	₹.	2.68
58668		ð.	8. 280	8.	9. 009	15849.	564	1564.	. 354	ð.	3. 20
188888	(588868	ð.	8.000	0.	8. 200	964.	339	352.	. 825	ð.	3.28
200000	(*************************************	2.	ð. 2 28	0.	8. 888	340.	224	82.	. 212	₹.	3. 28
TEMIZE.	Total	8.	0.000	577.	. 209	52779.	-i.a57	:8810.	. 321	. 8.	5.54
******	(5888	8.	9. 200	8.	8. 300	a.	9. 298	8.	a. 200	52.	a. aa
5000	(10000	0.	9. 200	2.	8.888	8.	8.888	:654.	\$15.	₹.	3.30
10200	(15000	ð.	9. 289	0.	9. 998	8.	8. 200	2418.	. 815	₽.	3. 20
15000	(56668	3.	9. 209	0.	9. 200	8.	0. 300	1118.	. 312	ð.	8.28
20000	(38800	ð.	3. 208	0.	3. 888	8.	0. 202	1828.	. 221	₹.	2. 20
30000	1 50000	8.	0.000	9.	9. 200	255.	007	369.	. 227	356.	20
50000	(120229	a.	3. 388	8.	8. 200	8.	8. 208	₽.	2. 200	₹.	2. 32
188888	(286688	ē.	8. 888	8.	9. 209	€.	3. 288	0.	a. 222	8.	8. 28
200000	(* *******	₽.	2. 220	8.	8. 888	ð.	3. 239	3.	ð. 220	₹.	2. 22
ON-ITEMI	ZE. Total	ð.	a. 202	0.	8.200	256.	007	7986.	. 266	198.	28
******	(5888	ð.	a. 800	ð.	0.020	ð.	3. 230	a.	ð. 20 8	52,	2.22
5000		0.	8.000	ð.	8. 282	8.	0.200	1654.	. 318	₹.	3. 38
9999		ð.	3. 368	577.	. 209	428.	202	3421.	. 228	₹.	2. 22
15220		8.	8.888	0.	3. 222	803.	202	5585.	.013	ð.	3.25
22000		8.	3. 300	0.	8. 220	8552.	844	6501.	. 231	ð.	
38698		8.	8.888	8.	8.000	26186.	-, 430	7537.	.:48	256.	
	1 20000	ð.	0.200	€.	8. 208	15849.	554	1554.	. 254	₹.	
	(556669	8.	2.200	ð.	8.000	964.	030	352.	. 225	ð.	
	(********	0.	9. 888	8.	0.000	340.	224	52.	. 219	8.	
	RNS, Total	ð.	8.888		. 889	53035.	-1.254		. 386	306.	

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4 RESTRICT IRA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1988 Levels of Income

111001112 01 000	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUSTI	ED GROSS I	INCOME	TAX	ABLE INCOM	
(DOLLARS)		AGGREGATE (000°S)	PLAN X (000'S)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)		PLAN Y (\$ MIL)	CHANGE (\$ MIL)
+++++++ (5000	325	46.3	25. 9	25.9	-111.0	-111.0	0.0	37.5	37.5	0.0
5000 (10000	228	51.3	44.5		335.5	335.5			:66.3	
10000 (15000	158	46.8	34.1	34.1	485.1	485. 1				
15000 (20000	118	31.5	28.9	28.9	511.9	511.9			285.2	
20000 (30000	200	50.0	45.0	45.0	1099.5	1099.5		512.4	612.8	
30000 (50000			60.6	60.6	2065.6	2068.3	2.8	1310.0	1311.9	
50000 (100000				20.5	1052.3	1068 5	15.7	660.6	571.3	19.7
100000 (200000		3.1		3.0				200.6	201.3	1.7
200000 (*******								66.3		
	1699			263. 1				3557.8		
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	OLON V	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)						(\$ MIL)		·\$ MIL)	
+******* (5000	2.2	2.2	18.5	18,5	34.3	34.3	.0	.0	6.0	0.0
5000 (10000	3.8	3.8	81.0		88.3	88.3				0.0
10000 (15000	21.4				37.8	97.8	s. s.s	2.2		1).0
15000 (20000	21.4	21.4	161.5	161.5	73.3	73. 3	1.4	1.4	0.0	9.9
20000 (30000	39.2	39.2	361.6	361.5	137.1	137 1	.9	.9	0.0	0.0
30000 (50000	59.6	59.6	573.0	573.6	192.2	192. 3	1.5	1.5		0.0
50000 (100000	20.7	20.7	334.6	339.3	72 1	72 1	1.1	1.1		0.0
100000 (200000	3.0	3.0	105.1	105.7	10.8	10.1	.5	.5		
200000 (******			58.8				.1			
	171.9	171.9						7. 7		
	TAX	(POSITIVE	PORTION)	OU	TLAYS (NEG	ATIVE POR	TION)	TAX (N	ET EF BUTL	AYS)
INCOME CLASS	PLAN	X PLAN	у сня	INGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL								(s MIL)	(\$ MIL)
******* (5000		8 .	8	0.0	0.0	0.0	0.0	.3		0.0
5000 (10000	4.				1	1	0.0	4.7	4.7	0.0
10000 (15000	7.	0 7.	0		-1.6	-1.6	0.0	5.4	5.4	0.0
15000 (20000	11.			0.0	3	3	0.0	10.9	10.9	0.0
20000 (30000	28.			.0	0.0	0.0	0.0	29.3	28.3	.0
30000 (50000	69.	6 69.	8	.2	0.0	0.0	0.0	69.6	53.8	.2
50000 (100000	39.	5 40.	4	.8	0	0	0.0	39.5	40.3	.3
100000 (200000	15.	4 15.	5	.1	0.0	0.0	0.0	15.4	15.5	. 1
200000 (*******	5.	3 6.	.0	.1	0.0	0.0	0.6	5. 3	5.0	. 1
TOTALS	182.	6 183.	8	1.2	-2.1	-2.1	0.0	180.5	191.7	1.2







DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

income class	PRESENTL RETURN	Y TAXABLE		NONTAXABLE S MADE	RETURNS	WITH A CHAN	SE IN TAX L	IAS:LITY	9 <u>2713:</u> 349 1 63		
fb.70	ME GLACE	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDLOT: GN
1800	THE CLASS	NUMBER OF	AMOUNT OF TAX	NUMBER CF	AMOUNT OF TAX	NUMBER GP	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	WOMEER OF	AMOUNT OF
(00	LLARS)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (# MIL)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (LNITS)	SHANCE (\$ XIL)
*****		0.	a. 200	3.	3. 228	3.	2. 330	3.	2. 228	₹.	3. 230
5388		a.	8. 888	.5	8.888	3.	8.888	8.	3. 228	₹.	3.22
: 2666		8.	0.000	8.	3. 202	0.	3. 203	ð.	2. 222	2.	2. 30
15989		8.	8.000	ð.	8.000	ø.	3.982	ð.	8.888	3.	2.23
29958		₹.	8. 200	3.	0. 200	Ø.	2.000	195.	. 201	٤.	5. 38
38888		8.	9. 999	a.	9. 909	0.	0.003	3294.	. 165	8.	3.20
58888		0.	0.000	8.	8.66	36.	082	6934.	.851	2.	2. 22
120000		ð.	0.000	0.	9. 300	a.	9. 899	784.	.122	3.	8.22
	(#####################################	8.	3. 200	ð.	2. 208	ð.	0. 200	276.	. 252	ð.	8. 98
TEMIZE.	Total	9.	9. 238	ð.	9. 208	36.	865	11393.	1,192	д.	2.02
******	(5000	€.	9. 200	٥.	9. 208	0.	9. 223	3.	2. 208	₹.	2. 22
5000		ð.	8.888	8.	8. 888	₹.	8. 200	ð.	8. 888	₹.	9.20
10000		8.	8. 208	₽.	0. 208	3.	8. 888	₹.	3. 888	ð.	2.20
15800		ð.	3. 200	e.	2.008	0.	8.888	9.	8. 588	₹.	8.80
20000		2.	ð. 300	ð.	3.000	8.	8. 208	ð.	2. 202	₹.	8. 20
25658		0.	8.000	8.	8. 200	₹.	3. 300	₹.	9. 992	ð.	8.2
50000		ð.	8.886	8.	8. 208	3.	8. 388	∂.	5. 265	ð.	2. 00
122550		3.	3. 328	2.	3. 300	8.	5.000	₹.	8. 223	3.	3.00
	(*********	9.	8.209	0.	8. 208	2.	3. 200	2.	9. 382	2.	3, 20
ON-ITEMI	ZE. Total	₹.	8.888	₹.	ð. 30 0	₹.	3.200	3.	2. 200	. 3.	3.80
******	(5000	a.	0. 900	ð.	3.200	٥.	ð. 200	₹.	2.222	2.	3. 20
5000		8.	8.888	0.	8.008	.5	855.5	₹.	3. 288	₹,	
10000	(15888	8.	2. 289	a.	હ. સ્ટ્રેસ	ð.	3. 200	₽.		5.	
15000	(29368	8.	8. 208	0.	8.55.6	3.	8.880	e.	855.5	₹.	3, 3,
20328	(30200	Ø.	9. 289	2.	9. 328	Q.	3. 300	: 25.	. 201	2.	2. 3.
30088	58888	8.	9.999	ð.	8. 888	8.	8. 988	3294.	. 165	₹.	2. 3
50000	(199800	8.	2. 220	8.	8. 888	36.	-, 002	6934.	.351	2.	8. 8
120900	(588888	8.	9.999	2.	9. 289	€.	8. 888	784.	. 122	₹.	2. 8
	(*******	0.	9. 228	ð.	8. 228	ð.	8. 999	276.	. 952	₹,	2. 2
LL RETUR	NS. Total	8.	8. 200	8.	8.000	36.	202	11393.	1.192	8.	2.3

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5 DEPRECIATION PROVISION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CNLY 1988 Levels of Income

DEPRECI	ATION PROVIS	SION				1988 Le	vels of Inc	0616		
INCOME CLASS	MUMBER OF	RETURNS	TAXABLE I	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	E
		AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000'5)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(5 MIL)	·s MIL)
5000	325	46.3	25.9	25.9	-111.0	-111.5	-, 4	37.5	37.5)
5000 (10000	228	51.3	44.5	44.5	33 5. 5	335.4	1	166.2	:66.2	0
10000 (15000	158	46.8	34.1	34.1	485.1	485.1	:	218.1	218.:	- ()
15000 (20000	118	31.5	28.9	28. 3	511.9	511.8	1	285.2	295.2	0
20000 (30000	200	50.0	45.0	45.0	1099.5	1099.3	2	612.8	512.5	2
35000 (50000	245	62.0	60.6	60.6	2068.3	2068.1	3	1311.9	1311.7	3
50000 (100000	181	22.1	20.5	20.5	1068.6	1068.4	2	671.3	571.2	1
100000 (200000	129	3.1	3.0	3.0	315.8	315.7		201.9	201.8	0
200000 (******	115	.7	، 6		136.8	136.7		67.4		0
TOTALS	1699	314.2	263.1	263.1	5910.5	5909.0			3571.5	-, 7
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000'5)	(000'S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)			(\$ MIL)	(\$ MIL)
******* (5000	2.2	2.2	18.5	18.5	34.3	34.3	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	81.0	81.0	88.3	88.2	.2	.2	0.0	9.0
10000 (15000	21.4	21.4	182.6	182.6	37.8	97.8	2.2	2.2	0.0	0.0
15000 (20000	21.4	21.4	161.5	161.5	73.3	73.3	1.4	1.4	0.0	9.0
20000 (30000	39.2	33.2	361.6	361.6	137.1	137.1	.3	. 3	0.0	0.4
30000 (50000	59. 6	59.6	573.6	573.6	192.2	192.2	, 1.5	1.5	0.0	Vi.
50000 (100000	20.7	20.7	339.3	339.2	72.1	72.1	1.1	1.1	0.0	0.4
100000 (200000	3.0	3.0	105.7	105.7	10.8	10.3		.5	0.0	0.3
200000 (******	.6	.6	69.1	69.0	2.2	2.2			0.0	0.0
TOTALS	171.9	171.9	1892.9	1992.6	708.2	708.2			0.0	0.0
	TAX	(POSITIVE	PORTION)	00	TLAYS (NEG	ATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	y CHA	NGE PL	AN X P	LAN Y	CHANGE	olan X	PLAN /	CHPAGE
(BOLLARS)	(\$ MIL) (\$ MIL) (\$ M	[L) (\$	MIL) (\$	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	:5 MIL)
5000						0.0		. 8		
5000 (10000	4.			0				4.7		
10000 (15000	7.				-1.6			5.4	5.4	
15000 (20000	11.			0	3	3		10.3	10.9	-, -
20000 (30000	29.			0		0.0		28.3	29.3	-, (
30000 (50000	69.	9 69.		0	0.0	0.0	0.0	69.8		(
50000 (100000	40.			0	0	0	0	40.3	40.3	-, (
100000 (200000	15.	5 15.	5	0	0.0	0.0	0.0	15.5	15.5	-, (
242422 1	-		A	Δ.	0.0	Δ Δ	Λ Λ	6 0	2.0	

6.0

181.7

6.0

181.5

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******* 000005

TOTALS

0.0

-2.1

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5.0

133.7

5.0

183.8



Policy Economics Group Personal Income Tax Model

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 4 Plan Y: CONFERENCE PROVISION #5

DEPRECIATION PROVISION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1988 Levels of Income

Policy Economics Group

			PRESENTL RETURN	Y TAXABLE	PRESENTLY RETURN	NONTAXABLE S MADE	RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETURN SHANGS	
****	-		NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDUCT: ON
inci	J.ME	CLASS	NUMBER GF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER CF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TOX	NUMBER OF	AMOUNT OF
(00	מנו	ARS)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (UN1TS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	returks (UNITS)	CHANGE (\$ MOU)
*******	,	5888	Ø.	8, 329	ð.	8. 200	v.	a. 200	e.	2. 822	г.	2. 220
5200		18888	ų.	3. 888	a.	8. 888	607.	888	0.	3.308	č.	8. 322
19889		:5888	ð.	0. 230	2.	9. 888	1188.	288	0.	3. 398	3.	2. 229
15008		20000	3.	9. 200	₹.	3. 808	1345.	800	9.	895.	₹.	3.36.
28888		38866	0.	0. 200	8.	0.000	11251.	808	0.	2. 200	2.	2. 22
38888		58888	0.	3. 888	0.	9. 398	12398.	813	127.	. 221	₹.	85.5
52:300		128298	0.	0. 200	ð.	3. 200	6784.	209	3.	8.288	₹.	0. 22
100000		200000	8.	0.000	0.	8.000	2046.	885	0.	3.300	0.	2.22
		******	0.	0. 300	0.	0. 800	425.	884	25.	. 2020	2.	0. 00
TEMIZE.	·	Total	0.	9.208	0.	9. 223	36035.	839	161.	186.	a.	8.22
*******	(5000	ð.	8. 208	e.	a. 229	1414.	228	ð.	2. 202	٨.	2. 28:
5200		10000	9.	3. 228	0.	9. 989	267:.	-, 300	a.	3. 303	€.	3. 22.
10000		15000	0.	0. 200	2.	808 .6	2535.	381	254.	869.	a.	3. 28
15000	(22688	3.	0.200	v.	0.000	1064.	001	2.	25.5	9.	2.22
20000		38888	9.	. 2. 200	ð.	9. 200	2842.	003	294.	. 201	2,	2. 23
39998		50000	ð.	a. a sa	0.	0. 338	776.	-, 291	ð.	3. 282	.5	55.38
50000	(100000	₹.	8. 200	8.	8. 999	52.	202	₽.	2. 200	2.	2.22
199999	(255895	0.	9. 999	8.	2. 333	2.	9.999	ø.	8.888	ð.	3.28
202000	(1	****	8.	0. 200	0.	8. 232	2.	3. 202	ð.	2.228	a.	8. 22
GN-ITEM	ΙZΕ	. Fotal	3.	ð. 229	₹.	9. 3 00	11463.	286	549.	. 88 :	8.	3.20
+++++++	(5000	٥.	. 3,000	0.	2.000	1414.	000	۲.	2.200	₹.	2. 28
5338	(19898	9.	9. 888	8.	8. 220	3277.	261	9.	8, 288	₹.	4.38
12220	(15288	0.	9. 200	₹.	0. 200	3823.	201	254.	. 220	ê.	8, 22
15000	(29999	8.	8.000	8.	0. 260	2409.	-, 381	8.	. 303	д.	8.08
20008		39968	ð.	0.200	٥.	9. 228	14092.	811	294.	. 28:		9. 23
39888		50000	ð.	8.000	ð.	0. 220	13155.	-, 814	127.	.83:	€.	2.20
52202	<	100000	8.	0. 200	₹.	2. 220	6847.	283	₹.	9. 208	2.	2. 20
188888	<	200020	3.	3. 888	ě.	0. 300	2046.	305	₽.	3. 202	3.	3.38
308088	(*****	9.	8. 208	д.	3. 238	425.	284	25.	555.	₹.	2. 20
ALL RETUR	RNS	. Total	8.	0.000	2.	8. 308	47498.	-, 845	710.	. 202	ð.	3.20

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6 LIMIT PASSIVE LOSSES

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

LIMIT P	ASSIVE LOSS	ES				1988 Lev	vels of Inc	980		
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE F	ETURNS	ADJUST	ED GROSS I	INCOME	TAX	RBLE INCOM	
INCOME CERSS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(S MIL)
1111111 (5000	325	46.3	25.9	26.3	-111.5	-74.3	37.2	37.5	44.7	7.2
5000 (10000	228				335.4					∴. 0
10000 (15000	158	46.8	34.1	34.1	485.1		.0	218.1	219.1	
15000 (20000	118	31.5	28.3	29.0	511.8	512.8	1.0	285.2	286.2	1.0
20000 (30000	200	50.0	45.0	45.0	1099.3	1000 6	3	£12 £	C10 3	. :
30000 (50000	245	62.0	60.6	60.6	2068.1	2083.3	15.2	1311.7	1323.5	11.3
50000 { 100000	181	22.1	20.5	20.5	1068.4	1073.7	5.3	671.2	674.1	3.0
100000 (200000	129	3. 1	3.0	3.0	315.7	321.5	5.3	201.3	203.4	1.6
200000 (******	115	.7		.6	136.7	141.3	5.1	57.3	69.6	2.
TOTALS	1699	314.2	263.1	263.7	5909.0	5979.0	70.1	3571.5	3598.7	37.6
	ITENIZED	RETURNS	DEDUCT	IONS	EXE P 1	TIONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)							(\$ MIL)		
· 5000	2.2	2.3	18.5	25.7	34.3	34.6	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	81.0	81.0	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	21.4	21.4		182.6	97.8		2.3	2.2	0.0	
15000 (20000	21.4	21.5	161.5	161.5	73.3			1.4	0.0	٥.
20000 (30000	39.2	39.2	361.6	361.7			.9	. 3	0.0	0.
30000 (50000	59.6	59.6	573.6	576.9	132.2	192.2	1.5	1.5	0.0	ð.
50000 (100000	20.7	20.7	339.2		72.1	72.2	1.1	1.1	0.0	9.
100000 (200000	3.0	3.1		107.5	10.8	10.9	.5	1.1	0.0	ů.
2600000 /	3.0	.6	60.0	70, 5	2,2	2,2	. 1	. 1	0.0	0.
TOTALS	171.9	172.2	1892.6	1908.8	708.2	708.8	7.7	7. 7	0.0	. 0.
	T9)	((POSITIVE	PORTION)	00	TLAYS (NE	SATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS										***
(DOLLARS)		X PLAN _) (\$ MIL						PLAN ((3 MIL)		
+++++++ (5000		.a 1.	4	.6	0.0	0.0	0.0	.8	. 4	
5000 (10000	4.			0.0				4.7		
10000 (15000	7.		0		-1.6			5.4	5.4	
15000 (20000	11.			.1		3			10.9	
20000 (20000	28.			.0		0.0	0.0	28.3	28.3	
30000 (50000	69.			1.0		0.0	0.0	69.8	70.8	
50900 (100000	40.			.2		0	0.0	40.3	40.6	
100000 (200000	15.				0.0	0.0	0.0	15.5	15.6	
200000 (******	5.			12	0.0	0.0	0.0	5.0		
		7 186.		2.3	-2.1			:91.5	183. 3	٤.
TOTALS	100	. 100.	•	v						



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

	income class		Y TAXABLE		NONTAXABLE S MADE	RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETUR SHANG	
two.	משב תו מבם	NONTA	IXABLE	TAXA	BLE	TAX DE	CREASES	TAX IN	CREASES		DECUCTION
1NG-	21E LO933	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT SE TAX	NUMBER CF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER CF	AMOUNT OF
		RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	REPLANS	1.4435
(90	OLLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(S MIL)	(ETINJ)	(s MIL)
******	⟨ 5800	ð.	ə. 200	ð.	9. 200	a.	3. 200	3	ə. 0 39	3	9 939
5888		e.	9. 288	8.	8. 888	ð.	8.888	ð. Z.	0. 200	ð. 2.	0. 222 8. 222
10000		0.	3. 000	ð.	8. 208	0.	2. 228	ð.	8. 888	2.	3. 222
15000		8.	3. 300	150.	. 842	8.	8. 200	150.	. 842	è.	3.800
29998		. a.	9. 339	ð.	8. 888	ð.	3. 228	2.	8.888	ð.	2.228
38888		8.	2.000	8.	0.200	8.	0.002	779.	.988	٤,	2.205.5
58888		8.	3.000	29.	.108	₽.	0. 888	653.	.245	3.	2. 200
155553		2.	3, 239	3.	. 228	8.	2.220	331.	.137	٥.	3.22
	(*******	0.	3. 208	2.	. 005	ð.	688.5	172.	.310	ð.	3. 23
TEMIZE.	Total	ð.	8. 888	184.	.156	0.	8. 388	2085.	1.522	3.	3.38
******	(5900	ð.	e. 228	354.	. 630	ð.	8. 228	364.	.630	ŝi.	, 621
5000	(10000	0.	3. 328	0.	0.008	0.	8.200	€.	8.288	₹.	2.22
19669	15200	ð.	9. 508	ð.	0.200	0.	8. 200	68.	. 265	ð.	2.22
15828	6 58668	3.	8. 333	₹.	8.800	6.	8. 208	153.	. 313	:53.	.01
58888	32020	0.	ð. 20 0	3.	9. 200	8.	2. 200	135.	. 985	∂.	2.22
35655	1 58888	0.	8. 828	8.	8.228	8.	3.028	₹.	651.5	3.	2.93
	(100000	8.	0. 300	2.	8. 200	0.	a. 200	3.	છે. રહેરે	₹.	2, 23
	(366668	8.	8.888	32.	. 885	0.	9. 269	32.	.005	33.	.39
	(#####################################	3.	9. 200	3.	.815	8.	2. 228	3.	. ∂15	4.	. 31
ON-ITEMI	ZE. Total	8.	8.008	338.	.651	8.	0.000	747.	.671	250.	. 36
******	5000	ð.	0. 200	364.	. 630	a.	0. 200	364.	.538	51.	.62
5000		a.	8. 200	ě.	9.200	0.	8. 988	8.	8, 888	₹.	8.28
10000	(15000	∂.	0.000	₽.	9.000	₹.	3. 333	58.	. 295	∂.	
15000		ê.	8.888	150.	. 245	8.	8. 228	323.	. 255	153.	. 21
59599		0.	9. 699	0.	3. 399	ð.	9. 556	:3£.	. 205		
36666		а.	9. 598	0.	8. 228	e.	8. 228	773,	. 998	₹.	
	120000	а.	3. 203	28.	.128	0.	8. 888	653.	.245	<i>a.</i>	
	(200000	2.	8. 888	35.	. 886	8.	9. 596	363.	.143		.28
	<*************************************	9.	2, 239	5.	.321	ð.	2. 200	175.	. 225	4.	. 21
LL RETUR	RNS. Total	ð.	8. 988	582.	. 307	0.	0. 333	2832.	2.293	259.	. 35

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

INCOME CLASS										
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	
	SAMPLE A	GEREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000		46.3	26.3	25.3	-74.3	-72.0	2.3	44.7	45.6	1.0
5000 (10000		51.9	44.5	44.5	335.4	336.7	1.2	165.2	167.2	1.0
10000 (15000	158	46.8	34.1	34.1	485. 1	502.6	17.5	213.1	222.6	4.5
15000 (20000	118	31.5	29.0	29.0	512.8	542.8	30.0	295.2	290.0	3.9
20000 (30000	200	50.0	45.0	45.0	1099.6	1118.6	13.0	612.7	523.3	10.5
30000 (50000	245	62.0 22.1 3.1	60.6	60.6	2083.3	2106.3	23.5	1323.5	1337.3	13.7
50000 (100000	181	22.1	20.5	20.5	1073.7	1094.6	20.9	674.1	660.4	6.3
100000 (200000	129	3.1	3.0	3.0	321.6	325.0	3.3	203.4	204.2	. 3
200000 (******	115	.7	.6	.6	141.3	142.4	.5	53.6	79.6	1.0
30000 (50000 50000 (100000 100000 (200000 200000 (********************************	1639	314.2	263.7	263.7	5979.0	6097.6	119.6	3598.7	3641.3	42.6
	ITEMIZED	RETURNS	DEDUCT	TONS	EXEMPT	TONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(S MIL)	(\$ MIL)
5000	2.3	3.3	25.7	26.3	34.6	34.6	.0	.0		0.0
5000 (10000			81.0	91.2	88.2	88.2	.2	. 3		
	21.4	23.3		194.7				2.3		0.0
15000 (20000		22.5	161.5				1.4			0.0
20000 (30000		40.0	351.7	363.3			. 3		0.0	6.0
30000 (50000	59.6	50.0	576.9	584.9			1.5	1.4	0.0	0.0
50000 (100000	20.7	20.7	341.4	356.4	72.2	72.2	1.1	1.1	0.0	0.0
100000 (200000	3. 1	3.1	107.5	110.1		10.9	.5	, 5	0.0	0.0
200000 (******	. ś	.6	70.6	70.3	2.2	2,2	.:	.1	0.0	0.0
200000 (******** TOTALS	172.2	178.0	1908.8	1980.0	708.8	710.5	7.7	7.7	0.0	0.0
	TAX	(POSITIVE	PORTION)	CU	TLAYS (NEG	SATIVE POR	TION)	TAX (N	ET OF WIL	SYS)
INCOME CLASS	PLAN 1	C PLAN	Y CHA	NGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL	(\$ MIL	.) (\$ 14	IL) (\$	MIL) (1	M(L)	(\$ MIL)	(\$ MIL)	:# MIL)	(# MIL)
******** (5000	1.4			.0	0.0	0.0	0.0	1.4	:.5	.0
5000 (10000	4.1			.0	1	1	0.0	4.7	4.7	. 0
10000 (15000	7.0				-1.6	-1.6	.0	5.4	5.6	.2
15000 (20000	11.5			.1	-, 3	-, 3	0.0	10. 3	11.1	. 1
20000 (30000	28.			.6	0.0	0.0	0.0	28.3	23.9	. 5
30000 (50000	70.			1.0	0.0	0.0	0.0	70.8	71.8	1.0
50000 (100000	40.			. 4	0	0	.0	40.5	41.0	. 4
100000 (200000	15.			. 1	0.0	0.0	0.0	15.6	15.7	. 1
200000 (******	5.	2 6.	3	.1	0.0	0.0	0.0	6.2	5.3	.1
TOTALS	186.	0 198.	*	2.5	-2.1	-2.0	.0	163. 3	186.6	2.5



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1988 Levels of Income

income class	PRESENTL RETURN	Y TAXABLE S MADE	PRESENTLY RETURN		RETURNS	WITH A CHAN	GE IN TAX L	IABILITY	RETURN CHANGS	S WHICH B THEIR		
TNO	מארי דיו א	C.E.	NONTA	XABLE	TAXA	8LE	TAX DE	CREASES	TAX IN	CREASES		DEBUGTION
INCL	ME ULR	55	NUMBER	AMGUNT GF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	MUHBER OF	AMOUNT OF TAX	NUMBER 05	AMOUNT OF
			RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DH4498
(DC	LLARS)		(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(# MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)
******	/ 5	000	ð.	8. 289	ð.	ð. 020	ð.	a. 200	a9 .	. 228	3.	2 300
5200		900	v.	3. 228	2.	3. 323	8.	9. 388	7.	. 883	ð. 2.	2. 200 2. 200
12228		556	2.	9. 898	8.	8. 288	ø.	2.200	:2683.	. 384	٤.	2. 222
15000		999	ð.	0.220	0.	8.000	:.	-, 888	12875.	.:2:	г.	2.262
28888		688	0.	2.208	ě.	8. 888	1109.	213	27641.	. 489	г.	3. 220
32208		900	e.	0.000	8.	0.000	598.	883	41322.	1.014	٥.	2, 288
52888			ð.	8.088	0.	9. 208	799.	-, 340	:5728.	. 488	2.	3, 229
128888			0.	0.000	8.	8. 888	124.	016	1997.	. 288	3.	2.38
200200			8,	0. 300	8.	8. 200	25.	-, 884	478.	. 105	3.	2. 38
TEMIZE.	To	tal	8.	8.888	3.	8.888	2536.	376	111428.	2.395	ð.	2.22
*****	⟨ 5	999	0.	a. 388	a.	2. 202	0.	8. 200	1276.	. 836	:075.	. 23:
5888		988	8.	8. 338	3.	3. 288	д.	8.288	1548.	.043	596.	.23
19568	-	995	ð.	2. 388	8.	ð. 20 0	д.	3. 888	2552.	. 338	1919.	. 25
:5000		999	₹.	3.338	9.	9. 968	ð.	8.208	554.	.027	1324.	. ?2
59366		858	₽.	2. 220	3.	8. 999	215.	202		. :21	748.	. 34
35456		699	è.	3. 388	8.	3. 888	48.	888		. 818	463.	-, 28
50000			ð.	3. 209	ð.	a. 8 88	₹.	8. 228	ð.	8.56.5	8.	3. 20
155568			₹.	3. 308	0.	9.888	ð.	855.5	₹.	9. 208	જે.	2.28
399688			0.	3. 220	8.	0. 200	₹.	8. 222	8.	2, 220	3.	₹. 2₹
CN-ITEM	IZE. To	tal	ě.	8. 808	a.	3. 226	262.	888	3222.	.327	1638.	.:9
******		200	8.	3. 200	e.	3. 200	ð.	3. 222	1165.	. 243	1275.	. 23
5699		999	3.	0.000	0.	3. 388	8.	8. 288	1555.	. 643	EBá.	. 83
15559		999	0.	3. 200	ð.	3. 200	2.	9. 298	13345.	.173	1913.	. 26
15000		650	0.	a. 200	0.	0.220	1.	203	:3530.	.148	1224.	. 93
20000		1669	0.	9. 999	ð.	9. 598	1323.					
	(52		0.	0.000	0.	3.208	5 45 .	803				
	(188		0.	8. 200	8.	3. 200	799.	248				
188888			8.	3. 383	ð.	8.888	194.	816	1997.	859.	a,	85.5
	(#####		0.	8. 228	₹.	8.000	25.	284		.125	ζ.	
PLL RETU	RNS. To	tal	₹.	8. 280	3.	3.000	2898.	-, 276	119643.	2.722	1838.	,:9

** Run 807

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

though at the	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	FLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	is MIL)
******* (5000	325	46.3	26.3	26.3	-72.0	-72.2	2	45. €	45. 7	. 1
5000 (10000	228	51.9	44.5	44.5	336.7	336.6	1	167.2	167.3	.2
10000 (15000	158	46.8	34.1	34.1	502.5	502.2	4	222.5	324.5	1.9
15000 (20000	118	31.5	29.0	23.0	542.8	542.3	5	290.0	298.0	7.9
20000 (30000	200	50.0	45.0	45.6	1118.6	1115.9	-2.8	623.3	541.1	17.8
30000 (50000	245	62.0	60.6	60.6	2106.9	2103.1	-3.7	1337.3	1361.6	24.3
50000 (100000		22.1	20.5	20.5	1094.6	1093.6		630.4	688.9	9.5
	129	3.1		3.0	325.0	324.7			205.4	1.2
200000 (******		.7					2			
	1639							3641.3		
		RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)			(\$ MIL)	(\$ MIL)		(S MIL)	(\$ MIL)	(S MIL)
·****** (5000	3.3	3.3	26.3	26.2	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	4.4	4.4	81.2	31.0	98.2	88.2		.2	0.0	0.0
10000 (15000	23.3	23.3	194.7	132.1	38.6	93.0			0.0	0.0
15000 (20000	22.5	22.5	186.9	178.4	73.3	73.4				0.0
20000 (30000	40.0	40.0	369.3	347.5	138.1	139. 1			0.0	0.0
30000 (50000	60.0	60.0	584.9	556. 9	192.2	192.2				2.0
50000 (100000	20.7	20.7	356. 4	347.0	72.2	72.2				0.0
100000 (200000	3.1	3. 1	110.1	108.6	10.9	11.0		.5	0.0	0.0
200000 (******					2.2			.1		0.0
TOTALS	.6 178.0	.6 173.0	70.3 1980.0		710.5			7.7		9.9
	TAX	(POSITIVE	PORTION)	OU.	TLAYS (NEG	ATIVE POR	TION)	TAX →N	ET OF CUTL	AYS)
INCOME CLASS	PLAN	X PLAN	Y CHA	NGE PL	AN X P	LAN Y	CHANGE	PLAN X	PERN Y	CHANGE
(DOLLARS)	(\$ MIL					MIL)	(\$ MIL)	(\$ MIL)	(s MIL)	(\$ MIL)
******* (5000	1.		5	.0	0.0	0.0	0.0	1.5	1.5	.0
5000 (10000	4.		. 9		-, 1	1	0.0	4.7	4.7	.0
10000 (15000	7.		.2	.0	-1.6	-1.6	0.0	5.6	5.6	.0
15000 (20000	11.	4 11.	. ?	.3	3	3	0.0	11.1	11.4	. 3
20000 (30000	28.	9 29.	. 8	.9	0.0	0.0	0.0	28.9	29.8	.9
30000 (50000	71.	8 73.	.6	1.9	0.0	0.0	0.0	71.8	73.6	1.9
50000 (100000	41.			.6	0	0	.0	41.0	41.7	. 6
100000 (200000	15.			.1	0.0	0.0	0.0	15.7	15.3	. 1
							Λ Λ	6.3	5.4	
200000 (******	5.	ა ნ.	. 4	.1	0.0	0.0	0.0	0.3	3. 4	0.4



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 7 Plan Y: CONFERENCE PROVISION #8

Data for: ALL RETURNS

LIMIT NON-BUS INTEREST DEDUCTIONS

1988 Levels of Income

	income class	PRESENTL RETURN	Y TAXABLE	PRESENTLY RETURN	-	RETURNS	WITH A CHAN	GE IN TAX L	IABILITY		8 42164 B 74518	
11.00	made m	000	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES	TYPE OF	DEDUCTION
شالان	une u	LHOS	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER CF	AMOUNT OF TAX	NUMBER CF	AMCUNT GR
			RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	CHANGE
(9:	Y LAR	S) 	(UNITS)	(\$ MIL)	(UNITS)	(\$ 周旦)	(UNITS)	(\$ MIL)	(ENITS)	(\$ HIL)	(LAI7S)	(3 MIL)
	,	5303	3	2 444	ð. '	3 222	2	2 222	4.4	220	,	2.22
5998	-	5969 19669	ē.	8. 338 8. 338	ě.	3. 223 3. 229	ð. V.	ર. રસ્ટ ર. રસ્ટ	41. 6 07.	. 205	г. г.	e. 22. 2. 22.
12220		15888	ð.	3.000	3.	2. 300	ð.	2.228	2515.	. 844	٥.	2, 82
15000		29869	8.	3. 200	8.	3.203	3.	3. 228	18756.	,311	ě.	2,22
20000		30000	0.	8. 200	559.	. 838	0.	3. 203	25474.	. 523	.5	ર. સ્ટ
32696		50000	8.	9. 383	8.	9. 889	283.	001	44423.	1.265	3.	8.22
59998		88888	0.	8. 888	1.	. 888	8.	ð. 228	17891.	. 545	.5	3. 20
196655		85568	8.	8. 888	a.	9. 989	ð.	9. 338	1793.	.111	3.	8.28
200000	_		0.	8. 200	8.	9. 200	₹.	3. 300	448.	. 858	₹.	
TEMIZE.		Total	0.	8. 888	560.	. 030	283.	-, 881	184958.	3. 769	ě.	
*****	!	5000	9.	8. 200	ð.	8.000	a.	e. 200	2.	e. 000	а.	2.22
5000	(19999	0.	3. 200	0.	9. 229	9.	3.398	e.	3, 333	€.	6.26
12008	{	15000	2.	2.208	₹.	0.200	0.	2. 338	ð.	રે. ફરેરે	₹.	2. 2
15999		58885	д.	8.888	8.	9.888	8.	8.888	₽.	8.898	₹.	8.8
25999		30800	8.	2. 228	2.	9. 200	∂.	9. 200	₹.	2.020	₹.	8. 21
39999		52230	3.	5.006	0.	8.008	Ŋ.	3.299	₽.	4.656	₹.	2, 8
50200			8.	3. 888	8.	2. 228	0.	3. 200	ð.	2. 223	2.	
199966			3.	8.888	0.	3. 220	0.	3.228	3.	2. 222	2.	2.30
569669			3.	6. 988	2.	0. 200	2.	8. 288	ð.	2. 222	ě.	2.28
KGN-17EY.	I ZΞ.	Total	₹.	8, 888	₹.	8. 208	ð.	8. 888	.	હ. રહર	₹.	<i>2.2</i> 9
******		5888	0.	0. 300	₹.	a. 220	a.	3. 328	41.	. 226	2.	2. 88
5000		16998	8.	9. 898	ð.	855.5	0.	8.888	.507.	. 885	è.	
19999		15998	8.	8. 309	8.	8. 208	8.	5. 205	2515.	. 244	ξ.	2. 2.
.5280		56669	8.	0.880	8.	3.000	∂.	3. 888	19756.	.311	۵.	8.8
39999		30000	8.	3.088	559.	. 939	ð.	3. 208	35474.	. 323	ð.	
38888		52000	ð.	8. 338	0.	0.000	283.	881	44423,	1.865	₹,	
50803		25658	2.	9.009	1.	896.	ð.	8. 888	17891.	. 545	2.	3. 3
199999		66668	8.	8. 228	0.	9.000	e.	0. 300	1793.	,111	₹.	8.3
226668			0.	0. 200	₽.	8. 888	0.	8.000	448.	. 050	۶.	2. 24
ALL RETU	ENS.	Total	8.	8. 308	560.	. 030	283.	-, 861	184958.	3. 96 3	₹.	2.3

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Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

INCREAS	ED FLOOR UN	DER MEDICAL	DEDUCT			1988 Le	vels of Inc	come		
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE !	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIF)	(\$ M!L)
5000	325	46.3	26.3	26.3	-72.2	-72.2	0.0	45.7	43.7	0.0
5000 (10000	228	51.9	44.5	44.5	336.6	336.6	0.0	167.3	167.+	.1
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	224.5	227.6	
15000 (20000	118	31.5	29.0	29.0	542.3	542.3	0.0	238.0	368.8	
20000 (30000	200	50.0	45.6	45.6	1115.3			541.1	545.8	
30000 (50000	245	62.0	60.6	60.6	2103.1			1361.6	1369.5	
50000 (100000	181	22.1	20.5	20.5	1093.6				690.3	1.4
100000 (200000	100	7 .	3.0	3.0	324.7					.2
200000 (******	115	.7								
TOTALS	115 1699	.7 314.2	264.2		6088.5	6088.5	0.0	3703.6	3728.3	24.7
	ITENIZED	RETURNS	DEDUCT	IONS	EXEMPT	TIONS	STATE TAX	CREDITS	TAIK	ях
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)							(\$ MIL)			
******** (5000	3.3	3.3	26.2	26.2	34.6	34.6	.0	.0	0.0	0.0
5000 (10000		4.4					.2		0.0	0.0
10000 (15000	23.3					99.3		2.2		
15000 (20000	22.5		178.4	174.1			1.4			
20000 (30000	40.0	40.0	347.6	339.3		139.7				
	60.0		556.9	543.0		192.2		1.4		
50000 (100000	20.7		347.0	345.5	72.2	72.2	1.1	1.1	0.0	
100000 (200000				108.4	11.0	11.0	.5	.5	0.0	
200000 (444444	5	5	69.5	63.5	2.2	2.2	.1	.1	0.0	
TOTALS	178.0	176.7	1907.3			713.5	7.7	7.7	5, 6	
	TAX	((POSITIVE	PORTION)	OU	TLAYS (NEC	SATIVE POR	TIGN)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLON	X PLAN	у сна	NGE PL	AN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL							(5 MIL)	(3 MIL)	/S MIL)
******* (5000	1.	5 1.	5	0.0	0.0	0.0	0.0	1.5	1.5	0.0
5000 (10000	4.	.9 4.	9	.0	1	1	0.0	4.7	4.7	.0
10000 (15000	7.	.2 7.	3	.1	-1.6	-1.5	.0	5.6	5.7	.1
15000 (20000	11.	7 11.	3	.2	3	3	0.0	11.4	11.5	. 3
20000 / 30000	29.	.8 30.	3	.5	0.0	0.0	0.0	29.3	30.3	.5
30000 (50000	·73.			.6	0.0	0.0	0.0	73.5	74.2	. 6
50000 (100000	41.			.1	0	0	.0	41.7	41.8	.1
	7.4.0									
100000 { 200000	15.			.0	0.0	0.0	0.0	15.8	15.8	.0
		.8 15.	8				0.0	15.8 6.4	15.8 6.+	.0



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE SILL
PROVISIONS #1 - 8
Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1988 Levels of Income

	PRESENTU RETURN	Y TAXABLE	PRESENTLY RETURN	NONTAXABLE S MADE	RETURNS	WITH A CHAN	GE IN TAX L	IABILITY		8 4-104 5 7-518
income class	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		GEOLOTIEN
INCOME CENTS	NUMBER SF	, AMBUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER GF	AMCUNT OF TAX	NUMBER CF	AMGENT EF TAX	NUMBER SF	AMBUNT OF
	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DEDREASE	RETURNS	INCREASE		CHANSE
.00111929)	(UNITS)	(\$ MIL)	(ENITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(ETIVAL)	(\$ M(L)		(\$ M(L)
******* (5000	3.	8. 328	2.	3. 200	v.	2. 220	ð.	2.223	3.	2, 222
5888 (18888	₹.	8. 202	3.	3. 272	3.	8. 228	\$37.	. 203	Ž.	8.322
12000 (15200	∂.	9.208	2.	3. 300	ð.	2.200	13001.	. : : : 3	3.	2. 232
.5269 (56699	д.	9. 388	8.	8.208	3.	8. 200	11213.	.225	₹.	2.203
22223 (38230	0.	8. 200	₽.	8. 208	v.	2. 228	16842.	.48:	3.	2. 289
38888 (58888	∂.	8. 228	0.	9. 998	ð.	3. 308	16673.	.566	1291.	. 643
58888 (188888	₹.	0. 200	9.	9. 200	0.	2. 222	3125.	.129	3.	2.22
\$66663) 666631	3.	8. 228	0.	8.888	9.	2.280	237.	.817	ζ.	2.22
200020 (*******	3.	8. 288	0.	9. 200	∂.	2. 200	43.	. 204	٤.	8. 23
TEMIZE. Total	ð.	0.080	∂.	8.888	0.	8. 868	61540.	1.497	1891.	, 34
******* (5000	₹.	ð. 2 8 8	a.	a. 200	2.	2. 202	0.	2. 220	٤.	2, 23
5323 (19898	₹.	3. 298	₹.	8.888	8.	2.220	ð.	0. 223	i.	3,22
18288 (15888	ð.	3. 200	ð.	2. 200	€.	3. 228	ð.	3.202	2.	2.23
69592) 5652:	ð.	3. 300	₽.	8, 889	₹.	8. 293	ð.	3. 368	₹.	8.88
22929 (38898	2.	3. 203	3.	8. 888	2.	8. 200	₹.	2. 222	ê.	a. 22
38888 (38888	ą.	8. 220	ð.	3. 228	₹.	8. 288	₹.	3. 353	è.	8.20
50000 (100000	ð.	8. 299	0.	2. 200	ā.	2. 282	3.	0.200	a,	2. 22
188868 (1888888	ð.	8. 388	ð.	3. 388	3.	3.233	₹.	0.000	v).	
328228 ********	ð.	3. 288	ð.	2.208	2.	2. 288	ē.	5. 36.5	2.	
an-ITEMIZE. Total	₹.	3, 888	₹.	3. 223	ð.	8. 888	₹.	ð. 26 8	₹,	
++++++ (5222	ð.	2. 200	ð.	2. 200	è.	2.900	ž.	8. 228	ð.	9, 28
E222 (12200	č.	8. 222	3.	2.220	₹.	2. 200	587.	. 263	ξ,	2.38
.88621) 5865.	₹.	8.228	₹.			2. 282		.1.3	2.	2, 22
15256 1 35552	ě.	8. 222		2. 200	₹.	8. 888	11813.		٤.	
20202 (30000	ð.	2. 228		3. 228	ē.	8. 220			2.	
37787 (50000	₹.	6.888	0.	2. 229		3. 200	16573.		1291.	
E2320 (102020	ð.	2.220	2.	2. 223	ě.		3125.		2.	
656258) 65655;	₹.	8.208	ē.	0. 330	ð.		237.			
388888 (*******	ð.	2. 202	٥.	8. 228	è.		+3.	. 324		
EL RETURNS, Total	₹.	9. 200	è.	2. 200	8.	8. 268	61540.		1221.	

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Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #10 REDEAL SOLES TOY DEDINCTION Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1388 Levels of Income

REPEAL	SALES TAX D	EDUCTION				1388 Lev	rels of Inc	cae		
THOOME OF OCC	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	NCOME	TAX	ABLE INCOM	
INCOME CLASS (DOLLARS)	SAMPLE (UNITS)	AGGREGATE (000°S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y	CHANGE (\$ MIL)
183231107										14 11821
+++++++ (5000	325		26.3	25.3	-72.2	-72.2	0.0	45.7	45.7	0.0
5000 (10000	228		44.5	44.5	336.6	336.6	0.0	167.4	167.4	0.0
10000 (15000	158	46.8	34.1	34.1	502.2	502.2		227.6	227.6	0.0
15000 (20000	118	31.5	29.0	29.0	542.3	542.3		302.2	302.2	9.0
20000 (30000	200	50.0	45.6	45.6	1115.9	1115.9		648.8	648.3	0.9
30000 (50000	245	62.0	60.6	60.6	2103.1	2103.1	0.0	1369.5	1369.5	0.0
50000 (100000	181	22.1	20.5	20.5	1093.6	1093.6	0.0	630.3	690.3	0.0
100000 (200000	129	3, 1	3.0	3.0	324.7	324.7	0.0	205.6	205.6	0.0
200000 (######	115	.7	.6	.6	142.2	142.2	0.0	71.3	71.3	0.0
TOTALS	1699	314.2	264.2	264.2	6088.5	6089.5	0.0	3728.3	3723.3	0.0
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	Rχ
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)			(\$ MIL)		(\$ MIL)			(\$ MIL)
******* (5000	3.3	3.3	26.2	26.2	34.6	34.5	.0	.0	0.0	0.0
5000 (10000	4.4	4.4	80.3	80.9	88.2	88.2	.2	.2	0.9	0.0
10000 (:5000	23.3	23.3	188.0	188.0	39.3	99.9	2.2	2.2	0.0	0.0
15000 (20000	22.5	22.5	174.1	174.1	73.4	73.4	1.4	1.4	0.0	9.0
20000 (30000	40.0	40.0	339.3	339.3	139.7	139.7	.9	.9	9.0	0.6
30000 (50000	58.7	58.7	549.0	549.0	192.2	132.2	1.4	1.4	0.0	0.0
	20.7		345.6	345.6	72.2			1.1	0.0	9.0
100000 (200000	3.1		103.4	108.4	11.0		.5		0.0	0.0
	.6	.6	69.5	59.5	2.2					0.0
TOTALS		176.7		1881.0	713.5					0.0
	TAX	X (POSITIVE	PORTION)	an	TLAYS (NEG	SATIVE POR	TIGN)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	Y CHA	NGE PL	AN X	LAN Y	CHANGE	PLAN Y	PLAN Y	CHANGE
(DCLLARS)	(\$ MI						(\$ MIL)			
******* (5000	1.	.5 1.	.5	0.0	0.0	0.0		1.5	1.5	0.0
5000 (10000	4.	. 3 4.	.9	0.0	1	1	0.0	4.7	4.7	0.0
10000 (15000	7.	.3 7.	. 3	0.0	-1.5	-1.5	0.0	5. 7	5.7	9.0
15000 (20000	11.	. 9 11.	. 3	0.0	3	3	0.0	11.5	11.6	0.0
20000 (30000	30	.3 30.	. 3	0.0	0.0	0.0	0.0	30.3	30.3	0.0
30000 (50000	74.			0.0	0.0	0.0	0.0	74.2	74.2	0.0
50000 (100000	41		. 8	0.0	0	()	0.0	41.8	41.3	0, (
100000 (200000	15.			0.0	0.0	0.0	0.0	15.8	15.8	0.0
200000 (+*****	6				0.0	0.0	0.0	6.4	5.4	0.0
PAAAAA C	4		• •	V 1 V						



Policy Economics Group Personal Income Tax Model

Policy Economics Group

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CNLY

**************************************	NUMBER OF	RETURNS	TAXABLE F	RETURNS	ADJUST	ED GROSS I	NCOME	TAX	ABLE INCOME	
INCOME CLASS (DOLLARS)	SAMPLE (UNITS)		PLAN X (000°S)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)		CHANGE (\$ MIL!
	325	46.3	26.3	25.7	-72.2	-72 2	0.0	45.7	<u>ል</u> ፍ ሬ	1
******** (5000 5000 (10000				44.5				167.4		
10000 (15000				34.1				227.6		
15000 (20000								302.2		
20000 (30000				45.5	1115.3		.0		645.1	
				50.5	2103.1	2103.1				
						1093.6	0.0		£85.£	
50000 (100000	181	22.1	20.3	20.5	704.7		- 0.0	205.5	203.5	
100000 (200000	129	3. 1	ن. 0	3.0	32 4 .7	324.7	.0	205.6	203.7	
200000 (****** TOTALS	115	. /	.6		142.2	142.2	0.0	71.3	19.6	7
TOTALS	1639	314.2	264.2	264.2	6088.5	6088.5	.0	3729.3	3/10.9	-17.4
	ITEMIZED	RETURNS	DEDUCT	TONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	яχ
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)						(\$ MIL)		
******** (5000	3.3	3.3	26.2	26.3	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	4.4	4.4	80.9	80.9	88.2	38.2	.2	.2	0.0	0.0
10000 (15000		23.3			99.9	39.9	2.2	2.1	0.0	0.0
15000 (20000	22.5	22.6	174.1	174.7	73.4	73. 4	1.4	1.3	0.0	0.0
		40.2	339.3	343.2	139.7		.9		9.0	0.0
30000 (50000			549.0	554.6	192.2			.7		0.0
50000 (100000				350.3	72.2			.7		0.0
100000 (200000		3. 1		110.2	11.0	11.0	.5	5,	0.0	0.0
200000 (******					2.2	2.2				0.0
TOTALS					713.5			5.7		0.0
	TA	((POSITIVE	PORTIGN)	œu	TLAYS (NEG	SATIVE POR	TIEN)	TAX (N	ET OF CUTL	AYS)
INCOME CLASS								PLAN x		
(DOLLARS)	PLAN (\$ MIL	X PLAN _) (\$ MIL			AN X F MIL) (1			(3 MIL)		
******** (5000	1.	.5 1.	5	.0	0.0	0.0	0.0	1.5	:,5	.0
5000 (10000		.9 4.		.0	1	1	0.0	4.7	4.7	.0
10000 (15000	7.				-1.5	-1.5	0.0	5.7	5.8	, 0
15000 (20000	11.			.0	3	3	0.0	11.6	11.6	. 4
20000 (30000	30.			.2	0.0	0.0	0.0	30.3	30.8	.2
	74.			.0	0.0	0.0	0.0	74.2	74.2	.0
.(0000) (50000	41.			1	0	0	.0	41.3	41.7	1
30000 (50000 50000 (100000		740								
50000 (100000			.9	. 1	0.0	0.0	0.0	15.8	15.9	• 1
	15.			.1	0.0	0.0	0.0 0.0	15.8 6.4	15.9 6.)	.i 0



DISTRIBUTION OF STATE TRX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTONA

Plan X: CONFERENCE SILL
PROVISIONS \$1 - 10
Plan Y: CONFERENCE PROVISION \$11

REFERL ITC

Income Classifier: EXPANDED INCOME

Data for: ALL RETLANS

	PRESENTL RETURN	Y TAXABLE S MACE		NONTAXABLE S MAGE	RETURNS	with a chan	SE IN TAX L	IABILITY	RETUR! 1:44:33	
o, away or gon	NONTA	ZASLE	TAXA		TAX DE	CREASES	Tax D	CREASES		
INCOME CLASS	NLYBER GF	AMBUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER OF	AYGUNT 25 TAX	ALMBER IS	ATOURT 25
(SELLARS)	RETURNS (LNITS)	GEOREASE (\$ MIL)	RETURNS (CNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETLAMS (UNITS)	0-21.5E
****** (5000	a.	2. 200	8.	2. 293	ð.	2. 222	397.	. 221	2.	2. 20:
5888 (18888	8.	3. 388	₹.	8.263	ð.	0.000	2.	3.228	2.	3, 226
6965:) 6656:	2.	8. 229	ð.	2. 229	2.	2. 200	2.	3.220	5.	3. 22
15202 (2000)	₹.	3. 200	ð.	8. 388	523.	201	.447.	.215	۲.	3, 33
35555 . 35559	2.	2. 228	ð.	3. 222	3103.	225	2273.	.314	ð.	9. 23
36969 (29666	₹.	8. 888	3.	8. 388	3084.	267	853.	. 262	2.	1.20
50000 (.2000	ð.	3. 338	3.	9. 208	4205.	-, 215	752.	. 132	2.	2. 22
656555) 6559551	3.	2.000	ð.	3. 288	571.	:02	570.	.151	€.	8.88.
226068 (*******	2.	3. 200	ð.	2. 220	132.	251	142.	. 240	2.	3.72
TEM!ZE. Total	ð.	8.888	9.	8. 298	11579.	468	7 ₹37.	. 446	۶.	5.38
****** (5808	ð.	3. 200	2.	ð. 20 0	٥.	ð. 28 9	ð.	2. 222	2	2. 22.
5888 (18888	8.	3. 200	8.	3.998	a.	3, 200	744.	. 328		2.386
10000 (15000	ð.	2. 220	ð.	a. 20 0	ð.	3. 208	3E8.	. 242	₹.	2. 22
:5000 (2000)	2.	3. 388	3.	3. 222	8.	3. 220	241.	5:5.	33.	2
20000 (30000	₹.	2. 300	3.	8. 202	ð.	855.6	1749.	220	232.	. 22
35556 (55556	9.	8. 220	₹.	9. 228	361.	306	1722.	. 227	1852.	. 21.
50000 (100000	ð.	0.000	0.	2. 228	52.	-, 200	ð.	2. 220	52.	28:
1 25555 1 255566	8.	2. 888	8.	8. 298	₹.	2. 222	2.	8. 222	3.	2.26
220200 (++++++	ð.	9. 200	€.	3, 290	3.	8. 228	2.	2. 323	2.	2. 20
CN-ITEMIZE, Total	9.	9.000	9.	2. 200	423.	207	5384.	.329	1169.	. 326
5008	a.	3, 299	a.	2. 200	ð.	2, 220	397.	. 201	₹.	2, 32,
5888 (18888	8.	8. 888	8.	3.000	ð.	9. 200	744.	. 228	ð.	2.2%
:2000 (15002	ð.	2. 200	5.	2. 200	8.	8, 888	659.	. 242	2.	2. 28
15000 (20000	0.	8. 200	ð.	9. 200	523.	001	1688.	.225	83.	. 28
20008 (30000	8.	0.200	9.	8.238	3193.	825	4025.	. 853	272.	. 20.
39999 (59999	9.	8. 200	8.	8. 888	3444.	073	2575.	.287	:692.	.8:
50000 (100000	3.	9. 329	ð.	2.000	4258.	-, 215	752.	.:32	£2.	22
100000 (200000	ð.	8. 888	8.	2. 200	57:.	132	572.	. 161	3.	8.82
222000 (*******	2.	2.220	8.	5. 288	192.	951	:43.	. 248	2.	85.5
LL RETURNS. Total	0.	3. 000	8.	3. 293	13182.	467	12341.	.774	2269.	. 83



Policy Economics Group Personal Income Tax Model

Policy Economics Group

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CNLY

THOOME OF OOD	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUSTI	ED GROSS	INCOME	TAX	ABLE INCOM	5
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000'5)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ M1L)
******* 〈 5000	325	46.3	26.3	26.3	-72.2	-72.2	0.0	45.6	45.6	0.0
5000 (10000	228	51.9	44.5	44.5	336.6	336.6	0.0	167.4	167.4	0.0
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	227.4	230.1	2.7
15000 (20000	118	31.5	29.0	29.0	542.3	542.3	0.0	301.5	301.5	.0
20000 (30000	200	50.0	45.6	45.6	1115.9	1115.9	0.0	645.1	\$45.1	0.0
30000 (50000	245	52.0	60.6	60.6	2103.1	2103.1		1363.8	1363.8	9.0
50000 (100000	181	22.1	20.5	20.5	1093.6	1093.6		585.6	625.6	0.0
100000 (200000	129	3.1	3.0	3.0	324.7	324.7		203.7	203.7	0.0
	115	.7	.6			142.2				0.0
TOTALS	1699	314.2	264.2		6088.5					2.7
	ITEMIZED	RETURNS	DEDUCT	IONS	exempt	IONS	STATE TAX	CREDITS	MINT	АX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)			(\$ MIL)	(\$ MIL)			(\$ MIL)	(\$ MIL)
******* (5000	3.3	3.3	25.3	25.3	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	4.4	4.4	80.9	80.9	88.2	38.2		.2	0.0	5.0
10000 (15000	23.3	23.3	188.2	185.5	39.9	99.9		2.1		0.0
15000 (20000	22.6	22.6	174.7	174.7	73.4	73.4		1.3		
20000 (30000	40.2	40.2	343.2	343.2	139.5	139.5				
30000 (50000	60.6	60.6	554.6	554.6	132.2	192.2				
50000 (100000	20.8	20.8	350.3	350.3	72.2	72.2		.7	0.0	0.0
100000 (200000	3.1	3.1	110.2	110.2	11.0					
200000 (******	.6		70.1		2.2			.0		
TOTALS	179.0		1898.6					5.7		0.0
	TAX	(POSITIVE	PORTION)	CU	TLAYS (NEG	ATIVE POR	TION)	TAX 'N	ET OF OUTL	AYS)
INCOME CLASS	Dt CN	X PLAN	v cuc	INGE PL	CN Y D	LAN Y	CHANGE	FLAN X	SFW A	SHANGE
(DOLLARS)	PLAN (\$ MIL							(\$ MIL)		
/*** (5000	1.	5 1	.5	0.0	0.0	0.0	0.0	1.5	1.5	9.0
5000 (10000	4.	9 4	.9	0.0	1	1	0.0	4.7	4.7	0.0
10000 (15000	7.	3 7	. 4	.1	-1.5	-1.5	.0	5.8	5.9	. 1
15000 (20000	11.			.0	3	3	0.0	11.6	11.8	
20000 (30000	30.			0.0	0.0	0.0	0.0	30.5	30.6	0.0
30000 (50000	74.			0.0	0.0	0.0	0.0	74.2	74.2	0.0
50000 (100000	41.			0.0	0	0	0.0	41.7	41.7	0.0
100000 (200000	15.			0.0	0.0	0.0	0.0	15.9	15.9	0.0
200000 (******	5.				0.0	0.0	0.0	6.4	5.4	0.0
TOTALS	134.				-2.0	-2.0	.0	192.4	192.4	. 1
TOTALS	137.	, ,,,,,	• •	• •	2. 4	- ·	1.0	a was f	- 4 40 5	•



DISTRIBUTION OF STATE TAX CHANGE AND VEMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BLL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: EXPANDED INCOME

Data for: AL RETURNS

1988 Levels of Income

					RETURNS	WITH A CHANG	SE IN TAX L	.IABILITY		
es annum or som	YETURY NONTAL	AXABLE	RETURNI TAXA	NS YADE NALE	TAX DE	ECREASES	TAX IN	+CREASEE		II
:NODME CLASS	NEMBER DF RETURNS	AMOUNT OF TAX DEDREASE		OF TAX	NUMBER OF RETURNS	AMOUNT OF TAX DEGREASE	VEHNER CF RETURNS	SMEDNE OF TRY INCREASE	_	
(30335)	(UNITS)	(\$ MIL)		(\$ YIL)	(LNITS)	(5 *[L)	(ENITS)	(\$ *[_)		
******* (5200	٥.	3. 223		3. 220	2.					2, 122
12521 : 12521	2.	2.222		5. 555	₹.					
12221 12221	₹.	5. 559		8. 398	3.					
15200 : 20000	2.	3.238		5.200	0.					4
59655 (16966	٥.	8. 208		2.020	ð.			8. 382		
30222 52009	€.				-	3. 200	3.			2.292
59000 : .00000	a.	2.222			-	2. 388	2.			2, 223
156565 / 555655	2.					3.288	₹.			3, 222
222669 (******		3. 200				5. 228		3. 228		1.122
TEXTIE. Total	₹.	8. 208	д.	9. 200	ð.	2. 223	5999.	.₹75	€.	2. 222
(5222	٥.	3. 222	ð.			a. 22 2				
5909 (19929	₹.	3. 228	₹.		∂.					
12222 (15323	3.	2. 228	8.		2.					
.5222 : 5228.	2.	3, 226	∂.		₹.					5.686
32000 (32000	۲.	2.222	3.	2. 200	2.					
59998 99998	?.	8. 200	ð.	5.885.5	٥.	2.222	₹.			2.212
69998.) 56513	ĉ.	8. 228	٥.	3. 223	2.	2. 222	Ŋ.	555.5		
23255 55555	٤.	9. 265		3. 223	ð.	3.202	₹.			
E13222 ++++++	3.				2.			2.222	2.	2, 222
Win-ITE IIE. Total	٤.				₹.	2.202	2.	3, 392	ŧ.	3.133
\$\$\$\$ \ 52 %	3.	2.222	2.	2. 228				2.222		2.333
55.55 19455	3.				₹.	6.265				2.22
.5222 (.5222		5. 222			2.	3. 322	fiid.	.875		
:5262 / 53623	ζ.				8.					2, 222
85888) 88828	ð.				٥.					2, 202
22222 : 58828	2.									3.222
52222 (:28828	2.				٥.					
135555 (356559	3.									8.733
25.5555 (++4+4+4+	ð.				2.					
ALL #ETLEVE, Total	2.									

*CM. 15 FEB. 1387

8:53 24

316 812



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

JASPEN	PUCITIONE O	CHILITOGITUM	CVEDII			1700 LE	era or tuc			
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	NCOME	TAX	ABLE INCOM	
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)									
******** (5000	325	46.3	26.3	26.3	-72.2	-72.2	0.0	45.6	45.5	0.0
5000 (10000	228	51.9	44.5	44.5	336.6	336.5	0.0	167.4	167.4	0.0
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	230.1	230.0	1
15000 (20000	118	31.5	29.0	29.0	542.3	542.3	0.0	301.6	301.5	1
20000 (30000	200	50.0	45.6	45.6	1115.3	1115.9	0.0	545.1	645.1	0
30000 (50000		62.0					0.0			
50000 (100000		22.1				1093.6	0.0	685.6	685.4	2
100000 (200000	129	3.1	3.0	3.0	324.7	324.7	0.0	203.7	203.7	0
200000 (******	115	.7	.6	,6	142.2	142.2	0.0	70.5	70.6	0
100000 (200000 200000 (********** TOTALS	1699	314.2	264.2	264.2	6088.5	5088.5	0.0	3713.6	3712.6	-1.1
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	TONS	STATE TAX	CREDITS	MINT	ρχ
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)		(000°S)								(\$ MIL)
******* (5000	3.3	3.3	26.3	26.3	34.6	34.6	.0	.0	9.0	0.0
5000 (10000	4.4	4.4	30.3	80.9	88.2	98.2	.2	.2.	0.0	0.0
10000 (1 5000			185.5	185. 6					0.0	0.0
15000 (20000	22.6	22.6	174.7	174.8	73.4	73.4	1.3	1.3	0.0	0.0
20000 (30000	40.2	40.2	343.2	343.2	139.5	139.5	. 4	. 4	0.0	0.0
30000 (50000	50.6	60.6	554.5	555.2	192.2	192.2	.7	7	0.3	0.0
50000 (100000	20.8	20.3	350.3	350.5	72.2	72.2	.7	.7	0.0	0.0
100000 (200000	3.1	3.1	110.2	110.3	11.0	11.0	.2	.2	0.0	0.0
200000 (******	.5	.6	70.1	70.1	2.2	2.2	.0	.0	0.0	0.0
30000 (50000 50000 (100000 100000 (200000 200000 (********************************	179.0	179.0	1895.9	1897.0	713.3	713.3	5.7	5.7	0.0	
	TAX	(POSITIVE	PORTION)	GU	TLAYS (NEB	SATIVE POR	TION)	TAX (N	ET OF BUTL	AYS)
INCOME CLASS	PLAN	X PLAN	y CHA	NGE PL	AN X F	PLAN Y	CHANGE	FLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ HIL) (\$ MIE	_) (\$ M	IL) (\$	MIL) (1	MIL)	(\$ MIL)	is MIL.	(\$ MIL)	(\$ MIL)
******* (5000	1.			0.0	0.0	0.0	0.0	1.5	1.5	0.0
5000 (10000	4.			0.0	1	1	0.0	4.7	4, 7	0.0
10000 (15000	7.				-1.5	-1.5	0	5.9	5.8	0
15000 (20000	11.			0	3	3	0.0	11.6	11.6	-, 0
20000 (30000	30.			0	0.0	0.0	0.0	30.5	30.5	0
30000 (50000	74.			0	0.0	0.0	0.0	74.2	74.2	0
50000 (100000	41.			0	0	0	0.0	41.7	41.7	-,0
100000 (200000	15.			0	0.0	0.0	0.0	15.9	15.9	0
200000 (******	6.			0 1	0.0 -2.0	0.0 -2.0	0.0 0	5.4 192.4	6.4 192.4	0 1
TOTALS	194.	4 134								



Policy Economics Group Personal Indiana Tax Total Policy Economics Group

IDETRIBUTION OF STATE TAX CHANGE AND NUMBER IF RETURNS AFFECTED FOR YOUTHAIR

Flan (: CONFERENCE SILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 12

Cata fem: ALL RETURNS

Plan Y: COMPERENCE PROVISION #13
REPERL POLITICAL CONTRIBUTION CREDIT

1988 Lavels of Income

								-		
		y Taxable S made	FRESENTLY RETURN	NONTRYABLE S MADE	RETURNS	WITH 4 CHAN	GE IN TAX L	ingilin	137.0	
	50173	XABLE	TAXA	عاق	TAX DE	CRESSES	72 X2T	CPEASEE	7753 35	
INCOME CLASS				AMBUNT CF TAX			NUMBER SE			270.NT 23
1071 / 2301				INCREPEE						
(33111439)	(27.17.5)	(\$ 71 <u>_</u>)	(0/1.3)	. 5 T.L.)		(5 Yi_)	1071 3)	(8 VIT)	14/4 S)	.3 1,21
++>+++ (E223	å.	2, 223	ð.	2, 229	2.	a. 200	۵.	2, 222	2.	2, 22
5222 : :2222	3.	2. 222	٥.	\$35.5	3.	3. 338	ð.		ò,	
12222	₹.	2. 223	٠,5	666.5	2828.		₹.			
\$5555 : 5553.	٥.	655.5	ē.	3. 230	4951.				₹,	3. 22
20000 (20000	2.	2. 223	3.	2. 200	ē37.	293	2.			1. 23
22222 . E2228	.5	3. 202	2.							
50222 22222	a.	3. 222	2.	2. 208						
199999 (29999)	3.	695.5	9.		475.	224				3.38
200000 (*******		3. 239	2.		142.			3. 220		
TEYLIE. Total	ę.	8. 882	2.	655.5		276	5.			
						2 100				
•••••• (E202	∂.	8, 269		8. 868					ā.	
5000 (12022	8.	8.228	2.		9.			2.000		
12023 (1501)	3.	5. 258		3. 232	3.			8.228		2. 2
.5362 / 36268	₹.	57.559		5. 555	1.			9. 223		%
20026 (39555	a.	3. 203			г.			3. 328		2.2
38868 / E3888	6.	9. 250		2.238	9.			5. 262		
	3.	9. 262		2. 200	2.			2. 222		3, 37
565555 > 56555.		2.028	۶.	3. 223	8.			2222.5		
********					2.			5. 229		2. 33
I'-ITEMIZE, Tite.	₹,	8. 228	è.	9. 298	1.	220	č.	6, 888	:.	33
++++++ E228	ð.	3. 200	€.	2.200		2. 200		3.222		3.23
5659 (16655	5.	5. 258	д.	3. 283	₹.	3, 288	i.	e. 2 22	č.	
\$100.00	٥.	8. 308	2.	2. 220	2829.	224	3.	2.222	3.	3.20
65555 3 5552.	è.	65.238	∂.	3. 330	-352.	-, 208	г.	255.5		-, 20
55555 (35598	8.	885.6	.5	2, 228	537.	383	٥.	3, 222	2.	
32256 (52508	8.	656.5	.5	2.208	₹20.	-, 242	٤.	555.5	2,	3.33
52223 (:22228	.5	2. 222	٤.	8. 338	1351.	-, 818	.5	855.5	д.	2. 33
855555) 86655.	₹.	855.6	8.	3. 222	478.	-, 824	2.	555.5	₹.	2.23
272028 (******	2.	9. 289	ð.	665.5	:40.	-, 282	٥.	2. 232	3.	2. 33
LL RETURNS. Total	ð.	6. 229	8.	855.6	21114.	875	₹.	5. 222		22

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Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

WEENE OF 555	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	T9Xi	ABLE INCOME	
INCOME CLASS	SAMPLE A	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN Y	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(00015)	(000'S)	(000'S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	325	46.3	25.3	26.3	-72.2	-72.2	0.0	45.6	45.7	
5000 (10000	228	51.3	44.5	44.5	336.6	336.6	0.0	157.4	157.5	.1
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	230.0	230.8	.7
15000 (20000	118	31.5	29.0	29.0	542.3	542.3	0.0	301.5	303.5	2.0
20000 (30000	200	50.0	45.6	45.6	1115.9	1115.3	.0	645.1	658.4	13.3
30000 (50000	245	52.0	60.6	60.6	2103.1	2103.1	0	1363.3	1393.5	30.2
50000 (100000	181	22.1	20.5	20.5	1093.6	1093.6	0.0	685.4	701.3	15.5
100000 (200000	129	3.1	3.0	3.0	324.7	324.7		203.7		1.0
	115	.7	.6					70.6		
TOTALS	1699	314.2	254.2	264.2	6088.5		.0			
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	ΑX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000'5)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	3.3	3.3	26.3	25.2	34.6	34.5	.0	.0	0.0	0.0
5000 (10000	4.4	3.8	80.9	80.8	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	23.3	23.4	185.8	184.7	99.9	100.1			0.0	9.0
15000 (20000	22.6	19.3	174.8	172.8	73.4	73.4		1.3	0.0	0.0
20000 (30000	40.2	39.9	343.2	329.8	139.5	139.4			0.0	0.0
30000 (50000	60.5	58. 1	555.2	524.9	192.2	192.2			0.0	0.0
50000 (100000	20.8	20.7	350.5	334.0	72.2	72.2			0.0	0.0
100000 (200000	3.1	3.1	110.3	109.3	11.0	11.0			0.0	0.0
200000 (******	.5		70.1		2.2				0.0	0.0
	179.0		1897.0		713.3				0.0	0.0
	TAX	(POSITIVE	PORTION)	ou	TLAYS (NEG	ATIVE POR	TION)	TAX (N	ET OF GUTL	AYS)
INCOME CLASS	PLAN	X PLAN	у сна	NGE PLI	an x p	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL) (\$ MIL	,) (\$ M	[L) (\$?	4[L) (\$	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(5 MIL)
******* (5000	1.3			.0	0.0	0.0	0.0	1.5	1.5	.0
5000 (10000	4.	3 4.	9	.0	1	1	0.0	4.7	4.7	.0
10000 (15000	7.			.0	-1.5	-1.5	0	5.8	5.3	.0
15000 (20000	11.1	9 12.	0	.1	3	3	0.0	11.6	11.7	. 1
20000 (30000	30.	6 31.	4	.9	0.0	0.0	0.0	30.6	31.4	. 3
30000 (50000	74.	2 76.	5	2.4	0.0	0.0	0.0	74.2	76.5	2.4
50000 (100000	41.			1.4	0	0	.0	41.7	43.1	1.4
100000 (200000	15.			.1	0.0	0.0	0.0	15.3	15.0	. 1
200000 (+*****	6.	4 6.	4	.0	0.0	0.0	0.0	€.4	5.4	



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan A: CONFERENCE SILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14 *CDIFY EXEMPTION Income Classifier: EXPANDED INCOME

Data for: AL RETURNS

1988 Levels of Income

	PRESENTA	Y TAXABLE S MADE	PRESENTLY	NONTAXABLE S YADE	RETURNS	ATTH A CHAN	SE IN TOK L	14911177	_	3 x-10- D 7:04
11 FRM# T 550	VONTA	YARLE	Taxa		TAX DE	CREASES				
INCOME GLASS	NUMBER	AMOUNT.	NUMBER	AMCUNT	NUMBER	AMCUNT	AUMBER	AMOUNT.	CLYPES	24174112
	CF .	מבר דב	22	OF TAX	J.F	DF TAX	23	DF TAX	1.5	-31
	RETLANS	DEDREAGE	RETURNS	ANCREASE	RETLANS	DECREPSE	RETURNS	1728E0EE	SET GNE	T400 EE
(DOLLARS)	(UNITS)	(\$ # <u>[L</u>)	(UNITE)	(\$ Y(L)	(ENITS)	(\$ MIL)	(UNITS)	(\$ YIL)	(2/173)	\$ 7(1)
******* (5022	2.	2, 203	3.	2, 300	:33.	-, 201	1835.	. 327	•	
5:02 1:0272	19.	200	ð.	2.222	26.	-, 803	1283.	. 883		
.2000 .0000	a.	2.232	ð.	3. 200	3033.	833	37 <i>3</i> 2.	. 357		
	2.	2.238	2.	3.323	8309.	649	12520.		e. 3-3€.	
	. 3.		ζ.	8. 228	1551.	-, 217	15732.	50		
20000 (20000		3. 220 3. 223	ð.	2. 223	3217.	e27 e34	559 5 2.	226		
98595 > 68985							13888.			
52000 (122000	٥.	3. 202	₹.	9. 229	344.	-, 205		1.4.2		
165566 (355558	ð.	8.888	٥.	2. 229	592.	-, 825	1243.	.:3!		
359959 (*******	г.	898.5	.5	8. 289	+8.	252	247.	. 229		
TEYLIE. Total	15.	293	2.	3. 222	22355.	172	: 35999.	₹. ₹7∃	7:45.	.272
****** : 5888	₹.	2. 26.8	λ.	3. 228	٥.	3. 200	٥.	3. 222	۲.	2, 292
5398 / 13999	₹.	5.888	6.	8. 228	٤.	3.228	₹.		ĉ.	
15559 4 15989	₽.	8. 293	8.	8. 228	22.	2-20	∂.	2. 202		
15122 (23000	¿.	2.000	3.	2. 202	55.	201	5.	5.828	Eé.	+, 32.
35555 (36558	∂.	8.20	3.	2.288	700	201	6.	2. 282	131,	-, 22.
5656E) 6659E	ð.	3. 200	2.	2. 288	ð.	322	2,			-, 828
E2000 (100000	٥.	8. 288	2.	2. 298	٠.5	3, 230	ð.	2.220	2.	2, 222
866995) 56665;	٥.	8. 268	5.	2. 223	۲.	659.5	.5	2. 262	۲.	3, 337
E2+880 (+++++++	3.	2. 228	.5	5. 222	3.	5. 288	2.	5.022	2.	3, 333
ON-CTEMICE, Total	а.	3. 288	٥.	3. 338	398.	-, 282	ĉ.	3. 222	0 pa 0 0 0 % 0 0 0 0	223
****** <u> </u>	ð.	8. 828	٥.	ક. સ્ટર	130.	20:	103E.	. 227	ĉ.	2. 228
5888 : 18888	.5.	-, 223	.5	8.220	25.	-, 322	1202.			
19202 . 15020	2.	2. 223				-, 233	8752.	. 357	15.	-, 222
15658 / 5688	8.	8. 200	€.	655.6	3264.	-, 859	.5532.	53	346.7	.25.
22222 : 30000	2.	8. 288	∂.	2. 222	1983.	-, 018	35232.	.332	745.	. 2:2
30000 (50000	3.	2. 228	8.	0.220	32:7.	234	55958.	2, 425	147E.	. 234
58888: > 88888	.5	2. 222	∂.	3. 323	344.	-, 285	:3988.	1.412	52.	. 223
155559 / 355555	∂.	3.363	2.	865,5	692.	825	1243.	. 131	٤.	8.88
286583 (*******	2.	0.65	5.	2. 200	48.	202	247.	. 823	.5	2. 222
LL RETURNS, Total	19.	888		3, 393	22754.	173	:35559.	5, 879	7543.	. 278

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Run 314



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15
INCREASED STANDARD DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS GNLY 1988 Levels of Income

ואטאנא	עאוור עט אוור עט	DEDOCTION				1300 (5)	vers or inc	owe		
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	
INCOME CLASS	SAMPLE A	AGGREGATE	PL GN X	PLAN Y	PLAN X	PEGN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)						(\$ MIL)			
******* (5000		46.3						45.7		
5000 (10000	228	51.9	44.5	44.5	336.6	336.6	0.0	167.5	167.5	
10000 (15000	158	46.8						230.8		
15000 (20000			29.0	29.0	542.3		0.0			
20000 (30000				45.6	1115.9		0.0			
30000 (50000		62.0			2103.1	2103.1		1393.5		
50000 (100000	181	22.1	20.5	20.5	1093.6	1033.6	0.0	701.9	702.3	. 4
100000 (200000	129	3. 1	3.0	3.0	324.7	324.7	0.0	204.7	204.7	.0
200000 (******	115	.7	.6	.5	142.2	142.2	0.0	70.8	70.8	0
100000 (200000 200000 (********* TOTALS	1639	314.2	264.2	264.2	6088.5	6088.5	0.0 0.0 0.0	3776.3	378 5.8	9.0
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(00015)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	3.3									
	3.8									0.0
	23.4								0.0	0.0
15000 (20000			172.8				1.3			0.0
20000 (30000		39.5	329.8	327.5	139.4		. 4			0.0
30000 (50000		57.3	524.9	520.6	192.2	192.2	.7	.7	0.0	0.0
50000 (100000	20.7	20.7	334.0	333.6	72.2	72.2	.7	.7	0.0	0.0
100000 (200000	3.1	3.1	109.3	109.3	11.0	11.0	٤.	. 2	0.0	0.0
200000 (******* TOTALS	.6	.6	69.9	69. 9	2.2	2.2	.0	.0 5.7	0.0	0.0
TOTALS	172.2	170.3	1832.5	1823. 3	713.4	713.5	5.7	5.7	9.6).0
	TAX	(POSITIVE	PORTION)	01	TLAYS (NE	SATIVE POR	TION)	TAX (N	ET OF CUTL	AYS)
INCOME CLASS	PLAN :	X PLAN	y CHA	NGE PL	an x	CLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL)	(\$ MIL) (\$ M	IL) (\$	MIL) (MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(s MIL)
******* (5000	1.5			.0	0.0	0.0	0.0	1.5	1.5	.0
5000 (10000	4. 9			.0	1	1	0.0	4.7	4.7	.0
10000 (15000	7.				-1.5	-1.5	.0	5.9	5.9	.0
15000 (20000	12.			. 1	3	3	0.0	11.7	11.3	. 1
20000 (30000	31.			.2	0.0	0.0	0.0	31.4	31.6	. 3
30000 (50000	76.			. 4	0.0	0.0	0.0	76.5	76.9	
50000 (100000	43.			.0	0	0	0.0	43.1	43.1	,(
100000 (200000	16.			.0	0.0	0.0	0.0	16.0	15.0	.(
	-						A A	6.4	5.4	0.0
200000 (******* TOTALS	6. 1 99. :			0.0	0.0 -2.0	0.0 -2.0	0.0 .0	197.3	197.9	.7



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan K: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1988 Levels of Income

			Y TAXABLE	PRESENTLY	NONTAXABLE S YADE	RETURNS	WITH A CHRA	BE IN TAX L	IABILITY		a which
TNOTE:	E CLASS	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREAGES		ייבודנטענו
i Yewi	12 WH33	NUMBER OF RETURNS	AMOUNT OF TAX DEDREASE	MUXBER OF	AMBUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER	AMCOUNT OF TAX INCREASE	10,4327	AMOUNT DE
(DC)	LARS)	(LVITS)	(\$ M(L)		(\$ MIL)	(ENITS)	(\$ *!i)		(\$ %15)		3 41L
	5302	3.	3. 223	ð.	2. 200	9.		1124.		2.	
5220		3.	3.323	8.	9. 999	₹.		25.	555.		
18358		2.	3. 220	ð.	2. 200	۶.	3. 222		. 235		
:5000		8.	3. 208	8.	2.202	ð.		18239.			. 22:
22222		2.	2. 222	ð. 2.	8. 308	465.	263		55		. 28:
23332		ð. 2.	3.200	0.	3. 228	ð. ð.		18555.	. 355		. 213
	(198939)	2.	3. 223	ð. 3.	2. 230						
	588883		3. 200	0.	3. 223	€.		34.		<i>a.</i>	
	(11111111	2.	0. 200		2.020	ð. 		₹.			2.200
TEYEZE.	Total	₹.	a. aea	ð.	3. 206	465.	293	57231.	. 962	.3.4.	. 315
*****	5365	₹.	3. 223	ð.	a. 288	8.	8.828	3.	2. 229		
5083		3.	3. 222	e.	6.888	8.	3. 292	2.			
15359		ð.	2. 200	2.	8. 328	д.	2. 208	∂.			
:5969	89395	ð.	4. 888	8.	855.6	ð.	3. 222	2.			
25698	33888	2.	2.393	3.	0.200	ð.	3. 208	ð.			
36666	58668	3.	8. 888	8.		3.	8.080	9.			
52923	(100250	2.	3.200	ð.	ટ. શ્ટર	ð.		ĉ.			2, 22
195399	(288888	8.	9.898	8.	6.288	2.		₹.			
228625	(+++++++	₹.	2, 223	8.	9.559	ð.	8. 228	2.	9. 130	3.	
GN-ETEME?	E. Total	₹.	9. 383	ð.	8. 308	₹.	2. 328	9.	8.288	3.	3. 323
++++++	; 5220	ð.	0. 220	ð.	0.200	ð.	ð. 2 2 2	1124.	.222	2.	2. 28
5888		5.	3.200		3. 252	₹.			565.		2. 28
12328	(15222	a.			2. 222	ð.	2. 220			32.	. 23
	1 286 56	0.	8. 888	٥.	8. 828	2.	3, 220	: 2239.	. 233		
	(39393	8.	3. 283		2. 239		203	15781.	.:55		. 20
	52000	ð.	9. 200		3. 833	2.	3. 888	13586.	.358		
	(:22922)	3.	2. 200	δ.	0. 328	ð.	2. 228	1321.	. 832	₹.	
	(386683	٥.	3. 200	₹.	9. 200	.5	855.5	34.	. 22:	2.	
	(+++++++	8.	8. 300	0.	8. 200	2.	0.000	2.	555.5	2.	
	NS. Total	a.	8.000		8. 309	465.	-, 283	57231.	. 652	13:4.	.81

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** Run 815



Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16 RATE CHANGES AND SURTAX

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1988 Levels of Income

MIEG	HNGES AND SU	JRTAX				1988 Lev	veis or inc	one		
THOOME OF ACE	NUMBER OF	RETURNS	TAXABLE I	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOME	
INCOME CLASS	SAMPLE A	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)			(00015)				(\$ MIL)		(\$ MIL)	
******* (5000	325	46.3	26.3	26.3	-72.2	-72.2	0.0	45.7	46.3	. 5
5000 (10000	228	51.3	44.5	44.5	336.6	336.6	0.0	167.5	157.5	0
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	231.5	230.2	-1.3
15000 (20000			23.0	29.0	542.3	542.3	0.0	304.3	303.5	-1.4
20000 (30000	200	50.0	45.6	45.6	1115.9	1115.9	0.0	660.5	653.2	-1.3
30000 (50000	245	62.0	60.6	60.6	2103.1	2103.1	9.0	1397.8	1415.2	17.4
50000 (100000	181	22.1	20.5	20.5	1093.6	1093.5	0.0	702.3	725.4	24.1
100000 (200000	129	3.1	3.0	3.0	324.7	324.5	1	204.7	216.6	11.9
200000 (******	115	.7	.6	.6	142.2	142.2	0.0	70.3	78.4	7.5
TOTALS	1699							3785.8		
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	aх
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000'S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ M(L)	(\$ MIL)
+ ++++++ (5000		3.7						.0		
5000 (10000		3.8			88.2	88.2	.2	.2		9.0
10000 (15000		23.4	184.0	185.4	100.1			2.1		0.0
15000 (20000	18.7	18.6	171.4	172.8	73.4	73.4		1.3		0.0
20000 (30000	39.5	39.5	327.6		139.6			. 4		0.0
30000 (50000	57.3	57.3	520.6					.7		0.0
50000 (100000	20.7	20.5	333.6	309.5	72.2	72.2	.7	.7	0.0	0.0
100000 (200000	3. 1	3.1	109.3	97.3	11.0	11.0	. 2	.2	0.0	0.0
200000 (******								.0		0.0
TOTALS	170.3	170.4	1823.3	1765.9	713.5	713.3	5.7	5.7	0.0	0.0
	TAX	(POSITIVE	PORTION)	GU	TLAYS (NEG	ATIVE POR	TION)	TAX (N	ET OF SUTL	AYS)
INCOME CLASS	PLAN	X PLAN	у сна	NGE PL	AN X P	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL) (\$ MIL) (\$ 14	[L) (\$	MIL) (S	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	1.			.1	0.0	0.0	0.0	1.5	1.6	.1
5000 (10000	4.			0	1	1	0.0	4.7	4.7	0
10000 (15000	7.				-1.5	-1.5	0	5.9	5.8	1
15000 (20000	12.			1	3	3	0.0	11.8	11.7	1
20000 (30000	31.			0	0.0	0.0	0.0	31.6	31.6	0
30000 (50000	76.			1.5	0.0	0.0	0.0	76.9	78.4	1.5
			3	2.4	Δ.	- 0	.0	43.1	45.2	2.1
50000 (100000	43.			2.1	0	0				
100000 (200000	16.	0 17.	2	1.2	0.0	0.0	0.0	16.0	17.2	1.2
		0 17. 4 7.	2 2	1.2 .8						



DISTRIBUTION OF STATE TAX CHANGE AND MUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE SILL
PROVISIONS #1 - 15

Plan Y: CONFERENCE ARDVISION #16
RATE CHANGES AND SURTAX

Income Classifier: EXPANCED INCOME

Data for: ALL RETURNS

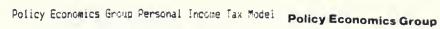
1988 Levels of Income

		Y TAXABLE	PRESENTLY RETURN	NUNTAXABLE S MADE	RETURNS	WEED & PETIN	JABILITY	FETLENS AFTER		
INCOYE CLASS	NENTA	_	TAXA		TAX DECREASES		TAX INCREASEE		TYPE OF DEDUCTION	
.76672 52435	NUMBER	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER CF	AMGUNT OF TAX	NUMBER CF	AMBUNT SE TAX	NUMBER IF	AMBUAT OF
	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	1271243	1-A\E
(CCLLARS)	(UNITS)	(\$ %[_)	(UNITS)	(\$ *[L)	(ENITS)	(\$ MIL)	(ch173)	.s w[_)		:5 *1
Heeres (3700		ə. əce		7. 230	(157	202	4.3	. 261	,	
5272 (1299 8	ð. 2.	8. 222	ð. ð.	2. 238	1123.	202	42. 3.	6.963	ð. 2.	2. 222 3. 222
	ð. 2.	3.200	٥.	8. 888	12413.		104.	. 220	5.	2. 231
\$5500 (25000)	ð.	3. 323	2.	3. 200	12508.	256 382	2754.	.255	35.	. 233
25556 (25658	0.	3. 233	0.	3. 228	23813.	228	11554.	. 223	3.	
	-								59:.	
32200 (52200	0.	3. 202	0.	3.003	17190.	-, 891	38564.	1.634	.55.	. 23:
52223 (132223	9.	3. 300	0.	8. 288	1.	229	19600.	2.113		3.33
199999 (192292	3.	9. 292	8.	0.000	8.	0. 200	2104.	1.247	₹.	2.23
200002 (*******	0.	2. 220	8.	2. 200	8.	2. 220	286.	. 828	¿.	2. 22
TEMIZE. Total	8.	3.368	ð.	9. 208	576 52.	460	75146.	5.121	:5:.	. 237
(52 2 0	ð.	2. 208	.5	a. 200	337.	200	ą.	2, 222	337.	383
5555 (19805	ð.	9.595	3.	9. 366	ð.	8.888	₹.	5.329	2.	8.228
18228 (15228	8.	3. 238	2.	8.56.5	29.	323	ð.	8. 229	£2.	-, 201
15088 (28800	₹.	0.200	д.	9. 998	ð.	8. 228	₹.	8. 888	5.	2.20
32369 (33869	2.	8.088	9.	8. 228	₹.	8. 298	ð.	5. 565	2.	2, 32,
32888 (58828	₹.	9.566	8.	9. 200	553.	881	€.	5. 263	559.	20
563665) 56565	₹.	3. 309	8.	2. 200	0.	8. 223	ð.	3. 388	ξ,	3, 237
196558 (56566.9	2.	8. 888	₹.	9. 968	.5	3. 228	€.	9.226	₹.	3, 220
222000 (*******	8.	0.000	8.	6.338	0.	5. 250	2.	2, 220	2.	5, 327
CN-ITEMIZE. Total	ð.	9, 969	ð.	3. 202	926.	201	₹.	8.888	***	-, 32,
······· (5000	ð.	2. 200	8.	0. 200	1460.	203	42.	.251	337.	-, 22,
5000 / 10000	ð.	8, 999	0.	3. 300	533.	201	₹.	5. 202	٠.5	2. 22
:0222 (.5996	3.	8. 228	2.	2. 228	12433.	257	124.	. 223	12.	22
:5888 28888:	0.	0.228	٥.	8. 200	12508.	262	2764.	. 226	95.	. 22
28222 (38268	0.	2. 228	₽.	8. 228	23813.	-, :00	11554.	.223	3.	2. 28
38888 : 52888	8.	8.399	ð.	9. 288	17752.	892	38664.	1.534	::52.	. 23.
56555 : 56658	8.	8. 200	ð.	556.5	1.	838	13688.	2.113	:55.	. 21
188888 (228888)	8.	9. 328		3. 208	8.	8. 203	2:84.	1.247	₹.	35.5
220020 (******	₽.	3. 222	ð.	8. 200	2.	8. 229	285.	. 322	.5	2.22
PLL RETURNS, Total	8.	9.533		866.6	68688.	-, 46:	75148.	6.121	1777.	.23

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Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

REPERL	CHPITHE CHI	NO EXCEDNIC	1U			1300 CE	vers or inc	One		
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	E
INCOME CEASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLGN X	PLENY	CHANGE	PLAN X	PLAN 7	CHANGE
(DOLLARS)	(UNITS)									
******* (5000	325	46.3	26.3	26.3	-72.2	-71.4	.8	46.3	45.7	. 4
5000 (10000	228	51.9	44.5	44.5	336.6	336.8	.2	167.5	167.6	. 1
	158									
15000 (20000							1.9			
20000 (30000		50.0				1129.1	13.2	659.2	663.7	19.8
30 000 (50000	245	62.0	60.6	60.5	2103.1	2131.4	28.3	1415.2	1440.5	25.3
50000 (100000	181	22.1	20.5	20.5	1093.6	1112.4	18.7	725.4	739.9	13.5
100000 (200000	129	3.1	3.0	3.0	324.5	355.0	30.4	216.6	249.5	33.0
200000 (******	115	.7	.5	.6	142.2	189.8	47.6	78.4	124.5	46.0
100000 (200000 200000 (******* TOTALS	1699	314.2	264.2	264.5	6088.4	6232.4	144.0	3843.3	3975, 2	131.9
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	TIONS	STATE TAX	CREDITS	TRIK	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(00015)								(\$ MIL)
******* (5000										
5000 (10000										
	23.4	23.4	185.4					2.1		
15000 (20000	18.6	18.6	172.8	173.5	.73.4	73.4	1.3	1.3	0.0	0.0
20000 (30000		39.9			139.5	141.0	. 4	.5	0.0	0.0
30000 (500 00 50000 (100000	57.3	57.3	503.2	506.2	132.2	132.2	. 7	. 7	0.0	0.0
50000 (100000	20.5	21.8	30 9 , 5	311.3	72.2	72.5	.7	.7	0.0	9.0
100000 (200000	3. 1	3.0	97.3	97.0	11.0	11.1	.7	.2	0.0	0.0
200000 (******	.6	.6	62.3	63.3	2.2	2.5	.0	.0	0.0	0.0
100000 (200000 200000 (******* TOTALS	170.4	172.1	1765.9	1773.2	713.3	715.6	5.7	5.8	0.0	0.0
	TAX	(POSITIVE	PORTION)	cu	TLAYS (NEG	SATIVE POR	TION)	TAX N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	Y CHA	NGE PL	AN X P	LAN Y	CHANGE	אביק χ	PLAN /	CHANGE
(DOLLARS)	(\$ MIL						(\$ MIL)	(\$ MIL)	S MIL)	is MIL)
****** (5000	1.			.0	0.0	0.0	0.0	1.6	1.8	.0
5000 (10000	4.			.0	1	 1	0.0	4.7	4.7	.0
10000 (15000	7.				-1.5	-1.5	.0	5.8	5. 3	
15000 (20000	12.			.0	3	3	0.0	11.7	11.8	.0
20000 (30000	31.			. 4	0.0	0	0	31.6	32.0	. 4
30000 (50000	78.			1.7	0.0	0.0	0.0	78. 4	80.1	1.7
E0000 / 100000	45.	2 46.	.3	1.1	0	0	0.0	45.2	46.3	1.1
50000 (100000										
100000 (200000	17.	2 20.	4	3.1	0.0	0.0	0.0	17.2	20.4	3.1
		2 20. 2 12.	. 0	3. 1 4. 3	0.0 0.0 -2.0	0.0 0.0 -2.0	0.0	17.2 7.2 203. 6	20.4 12.0 214.9	3.1 4.8 11.3



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTONA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

	PRESENTL RETURN	Y TAXABLE	PRESENTLY		RETURNS	WITH A CHAN	IABILITY	FETURNS WHICH CHANGED THECH		
11 00HZ 31 00G	NONTA	XABLE	TAXABLE		TAX DECREASES		TAX INCREASES		TYPE DE DEDUCTION	
income Glass	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX ONOREASE	NUMBER CF RETURNS	AMCUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	MAMBER DE RETURNS	SHOUNT CE TOX SHOUNT CE
(DGLLARS)	(UNITS)	(\$ Mil)	(ENITS)	(5 세년)	(UNITS)	(\$ MIL)	(LNITS)	(\$ MIL)		; \$ ¥ <u>1</u> _,
****** (E222	ð.	3. 222	3.	2. 233	ð.	ə. 828	354.	. 247	٥.	2. 224
5238 (5238 5238 (5202	2.	2. 300	₹.	8. 238	8.	3. 383	ð.	6.53.5	ž.	2.000
12228 (15930	ð.	2. 388	ð.	2. 200	₹.	3. 229	4384.	. 255	٥.	2. 23:
15999 (59999	0.	3. 208	ð.	3. 220	8.	3. 200	2752.	, 244	٥.	2. 22
29209 (32222	ð.	2. 203	183.	. 203	3034.	2 51	5465.	. 254	₹.	3. 22:
36568 (25668	٥.	2. 828	ð.	3. 308	1669.	883	8860.	1.531	٥.	2.28
50200 (100200	₹.	8. 888	2.	. 221	498.	128	3225.	1.127	45.	25
180000 (220000	ð.	8. 8 88	4.	. 812	46.	-, 203	2034.	3. 150	31.	6.59
	ð.	2, 200	80.	. 883	40. 6.	-, 888	544.	4.795	31.	. 29
558888 (+++++++				. 698	5253.	865	28169.	11.142	73.	. 25
TEMIZE. Total	ð.	8. 200	258.	. 375	3633.	453	20107.	11.190	13.	.00
(5200	9.	2. 200	9.	a. 200	9.	3. 309	353.	. 886 .	۶.	3. 28
5888 (18888	8.	9.999	₹.	9. 200	0.	2. 268	1547.	. 203	₽.	6.26
15288 (15888	ð.	9. 228	ð.	9. 244	₹.	3. 203	1125.	.013	2.	ર. સ્ટ
15000 (38800	9.	4. 434	8.	8. 868	8.	9, 298	66.	. ₹₹₹	ě.	8.88
20208 (30000	0.	2. 200	ð.	8. 200	8.	8. 328	1987.	. 153	473.	. 2=
38888 (58888	3.	858.6	ð.	8.888	73.	-, 228	713.	.069	2.	2.28
52229 (122823	8.	8.568	3.	8.588	0.	8. 888	ð.	2. 228	.155.	3. 28
: 35555 / 255559	ð.	858.6	8.	3. 200	8.	8. 286	₹.	3.333	3.	5, 22
220000 (******	₹.	2. 200	1.	. 202	0.	8. 202	1.	. 255	3.	2.22
ON-TEYIZE, Total	₽.	3. 363	1.	. 888	73.	200	5794.	,241	1751.	. 25
******	3.	2. 200	ð.	2. 228	ð.	2. 222	787.	. 347	٤.	8. 22
5895 : : 5958	3.	6. 565	ě.	3.200	2.	2.228	:547.	. 283	٥.	2.02
12220 (15220	ð.	3.200	a.	2.300	8.	8. 238	54∂3.	. 268	٤.	2.22
15268 (36688	٤.	3. 300	ð.	8. 288	8.	3. 388	2558.	. 245	3.	3. 33
29569 (39599	8.	3. 383	:33.	. 2033	3034.	251	7472.	. 446	473.	. 35
30000 (50000	ð.	8. 828	3.	3.200	1742.	004	3572.	1.731	ξ,	3.28
50000 1 100000	8.	3. 293	ð.	. 201	498.	225	3525.	1.127	1337.	. 35
169665 (566656	3.	8.888	4.	.812	46.	223	2034.	3.152	3.,	2.23
233959 (*******	8.	6. 559	81.	. 383	5.	000	546.	4.795	1.	. 33
KLL RETURNS. Total	₹.	3.208	269.	. 398	5326.	₹86	33979.	11.383	1841.	



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THOOME OF COO	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	NCOME	TAX	ABLE INCOM	Ε
INCOME CLASS (DOLLARS)			PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
******** (5000	325	46.3	26.3	26.3	-71.4	-71.4	0.0	46.7	42, 9	-3.8
5000 (10000	228	51.9	44.5	44.5	336.8	336.8				9.0
10000 (15000		46.3	34.1	34.1	505.2	505.2	0.0	232.1	232.1	
15000 (20000	158 118	46.9 31.5	29.0	29.0	544.2	544.2	0.0	304.5	304.5	0.0
20000 (30000	200	50.0	45.8	45.8	1129.1	544.2 1129.1 2131.4	0.0	569.7	559.7	0.0
30000 (50000	245	62.0	60.6	60.6	2131.4	2131.4	0.0	1440.5	589.7 1438.1	-2.3
50000 (100000	181	22.1	20.5	20.5	1112.4	1112.4	0.0	739.3	738.9	-1.0
100000 (200000	129	3.1	3.0	3.0	355.0	355.0	0.0	249.6	248.6	-1.0
200000 (******					189.8	189. A	0.0	124.5	121.8	_I. 7
TOTALS	1699	314.2	264.5	264.5	5232. 4	6232.4	0.0	3975.2	3964.4	-10.9
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS										
(DOLLARS)	PLAN X (000'S)	PLAN Y (000°S)		PLAN Y (\$ MIL)				PLAN Y (\$ MIL)		PLAN Y (\$ MIL)
+ ***** (5000	3.7	3.7 3.8 23.4 18.6	25.2	23.0	34.5	34.6	.0	.0	0.0	0.0
5000 (10000	3.3	3.8	80.3	80.9	88.3	88.3	.2	.2	0.0	
10000 (15000	23.4	23, 4	185.8	185.8	39.9	99.9	2.1	2.1 1.3 .5	0.0	
15000 (20000	18.6	18.6	173.5	173.5	73.4	73. 4	1.3	1.3	0.0	
20000 (30000	39.9	39.9	330.0	330.0	141.0	141.0	.5	.5	0.0	0.0
30000 (50000	57.3	57.3	506.2	508.5	192.2	192.2	.7	.7	0.9	
50000 (100000	21.8	21.8	311.3	312.3	72.5	72.5	7	.7	0.0	0.0
100000 (200000				98.0	11.1	11.1	. 2	.2	0.0	
200000 (******										
TOTALS								5.8		
1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	TA)	((POSITIVE	PORTION)	OU'	TLAYS (NEG	ATIVE PORT	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	Y CHA	NGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIE							(S MIL)		
****** (5000	1.	.6 1.	2	4	0.0	0.0	0.0	1.8	1.2	4
5000 (10000	4.	9 4.	9	0.0	1	 1	0.0	4.7	4.7	0.0
10000 (15000	7.	4 7.	4	0.0	-1.5	-1.5	0.0	5.9	5. 3	0.0
15000 (20000	12.	1 12.	1	0.0	3	3	0.0	11.3	11.8	0.0
20000 (30000	32.	.0 32.	0	0.0	0	0	0.0	32.0	32.0	0.0
30000 (50000	80.	1 79.	9	3	0.0	0.0	0.0	80.1	79.9	3
20000 / 20000	46.	3 46.	2	1	0	0	0.0	46.3	46.2	1
50000 (100000								20. /		_ 1
	20.	4 20.	3	1	0.0	0.0	0.0	20.4	20.3	T-4 k
50000 (100000				1 3	0.0	0.0	0.0	12.0	11.7	1 3



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS \$1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

Income Classifier: EXPANDED INCOME

Data for: ALL ETURNS

1988 Levels of Income

		Y TAXABLE S MADE	PRESENTLY RETURN		RETURNS	WITH A CHAM	SE IN TAX L	IPSILITY	RETURNS A-00- 0-ANGED THEOR		
	NCNTA	XAPLE		TAXABLE		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION	
INCOME CLASS	NUMBER OF RETURNS	AMOUNT OF TAX DEDREASE	RERMUN. CF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER GF RETURNS	AMBUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOLAT DA TAX DHANEE	
(OCLARS)	(८४१७५)	(\$ MIL)	(STINE)	(\$ MIL)	(LNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(21,173)	,5 %,_;	
		200		2 222		/22		1 111		2 22	
****** (5208	3.	202	3. 3.	8. 228	51. 2.	-, 400	2.	565.6	ک. ک.	2. 223	
5828 (18883	0.			865.5		8.220	0.			8.08 2.727	
12220 (15220	ð. ð.	3. 229 3. 288	ð. 0.	3. 200 3. 300	ð. 8.	8. 288 8. 388	2. a.	8. 888 2. 288	ک. ع.	3.200	
	e.	2. 300	0.	2. 208	₹.	2, 288	8.	2.233	ē. 2.	2. 22:	
22028 (30200 30020 (50220	2.	8. 200	ē.	3. 233	272.	-, 256	ð.	2, 200	₹.	2.28	
50000 (30000	8.	2. 220	2.	3. 2 23	1364.	-, 100	ð. 2.	2.200	2.	2. 32	
196559 (565989	8.	8. 282	8.	2. 229	819.	-, 128	8.	2. 228	ž.		
200229 (******	0.	ð. 2 02	ð.	9.000	279.	293	3.	2.229	2.	2. 33	
TEMIZE. Total	ð.	282	8.	8.228	2796.	-1.157	8.	2. 272	2.		
27712. 10181		-, 000	•	0.000	2730.	-14.49/	0.	0,000			
****** (5220	0.	8. 888	8.	3. 200	0.	-, 220	۶.	2. 222	۶.	-, 32,	
5000 (10000	8.	9.500	9.	9. 300	₹.	9. 288	5.	3. 300	₹.	35.5	
19888 (15888	∂.	0.000	0.	a. 200	8.	9. 220	3.	2.200	2.	2.28	
15008 (20000	ð.	9.299	8.	8. 888	8.	2. 230	8.	2.823	₹.	3.23	
36559 (36598	0.	2. 220	8.	3. 200	₹.	3. 333	∂.	2.220	2.	2.28	
32000 (50000	8.	8. 228	9.	8.888	3.	9. 200	∂.	2.220	₹.	2.30	
50000 (100000	.5	9. 209	8.	9. 300	9.	3. 223	д.	3. 232	5.	3. 22	
1696599 (596566	8.	9. 559	ð.	0. 220	∂.	3.230	₹.	8.888	₹.	8.28	
396569 (******	1.	201	8.	855.6	1.	881	₹.	2. 220		22	
ON-ITEMIZE, Total	í.	301	8.	2. 200	1.	881	8.	5. 528	1,	28	
985E) ****	٥.	-, 202	ž.	3. 229	62.	-, 400	₹.	3. 888	ð.	33	
6065:) 9957	2.	0.000	3.	3. 200	ð.	655.5	2.	2.328	ê.	3.23	
12230 (15200	3.	2. 200	9.	0. 200	2.	8.298	2.	2. 200	3.	2. 22	
15022 1 20020	ð.	8. 388	€.	0.000	8.	8.888	2.	8. 262	€.	3. 33	
32598 (35598	0.	3. 398	3.	8. 228	.5	0. 220	₹.	2. 200	٥.	2, 22	
38888 (58888	8.	0.000	ð.	8.228	272.	-, 256	₹.	2.220	2.	25.5	
50000 (100000	ø.	3. 200	8.	8. 888	1364.	-, 120	٤.	2. 220	2.	2.38	
868855) 688881	ð.	8. 200	2.	885.5	819.	:88	2.	5. 292	ð.	3.23	
202008 (*******	1.	201	٥.	8. 200	280.	294	€.	3. 300	1.	-, 33	
EL RETURNS. Total	1.	283	ð.	2.222	2797.	-1.157	8.	0. 200	:	22	

MGN. 15 FEB. 1987

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** Run 818



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

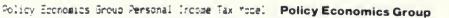
PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19
BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CHLY

		ENT TO CHIK					els or inc				
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	INCOME	TAXABLE INCOME			
INCUME CEHOS	SAMPLE	AGGREGATE	DI ON Y	DI GN Y	PLAN X	DE ONLY	CHANGE	PLAN X	PLON Y	CHANGE	
(DOLLARS)		(00015)									
******* (5000		46.3						42.9	42.3	;	
	228										
10000 (15000	158	46.8	34.1	34.1	505.2	505.2	0.0	232.1	232.7	.5	
15000 (20000			29.0	29.0	544.2	544.2	0.0	304.5	305.4	. 3	
20000 (30000	200	50.0	45.8	45.8	1129.1	1129.1	0.0	669.7	570.7	1.0	
30000 (50000	245	62.0	60.6	60.6	2131.4	2131.4	0.0	1433.1	1441.4	3.2	
50000 (100000	181	22.1	20.5	20.5	1112.4		0.0				
100000 (200000	129	3.1	3.0	3.0	355.0		0.0				
200000 (******	115	.7	.6	.6	189.3	189.8	0.0	121.8	123.7	2.0	
100000 (200000 200000 (******* TOTALS	1699	314.2	264.5	264.5	6232.4	6232.4	0.0	3964.4	3973.4	9.0	
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	ах	
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	
(DOLLARS)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ YIL)	(5 MIL)	
******* (5000		3.7									
5000 (10000										0.0	
10000 (15000	23.4	23.4	185.8	185.2	33.9	93.3	2.1	2.1	0.0	0.0	
	18.6		173.5	172.7	73.4	73.4	1.3	1.3	0.0	0.0	
20000 (30000	39.9	39. 3	330.0	329.1	141.0	141.0	.5	.5	0.0	0.0	
30000 (50000	57.3	57.3	508.5	505.3	192.2	132.2	.7	.7	0.0	0.0	
50000 (100000	21.8	21.8	312.3	311.4	72.5	72.5	.7	.7	0.0	0.0	
100000 (200000	3.0	3.0	98.0	97.3	11.1	11.1	.2	.2	0.0	0.0	
200000 (******	.6	.6	66.0	54.0	2.5	2.5	.0	.0	0.0	0.0	
200000 (******** TOTALS	172.1	172.1	1784.0	1775.0	715.6	715.6	5.3	5.8	0.0	0.0	
THEORE OLDO	TAX	(POSITIVE	PORTION)	o u	TLAYS (NEG	ATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)	
INCOME CLASS	PLAN	X PLAN	Y CHA	NGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE	
(DOLLARS)	(\$ MIL	.) (\$ MIL	.) (\$ M	[L) (\$	MIL) (\$	MIL)	(s MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	
******* (5000	1.			0	0.0	0.0	0.0	1.2	1.2	0	
5000 (10000	4.			0.0	1	1	0.0	4.7	4.7	0.0	
10000 (15000	7.				-1.5	-1.5	.0	5.9	5.9	.0	
15000 (20000	12.			.0	3	3	0.0	11.8	11.8	.0	
20000 (30000	32.			.1	0	0	.0	32.0	32.0	.1	
	79.			.3	0.0	0.0	0.0	73.9	30.1	.3	
30000 (50000						Α.	Λ	45 3	LC ?	4	
30000 (50000 50000 (100000	46.			. 1	0	0	.0	46.2	46.3	.1	
30000 (50000 50000 (100000 100000 (200000	20.	3 20.	3	,1	0.0	0.0	0.0	20.3	20.3	.1	
30000 (50000 50000 (100000		3711.	3 9	,1 ,2							





DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 18 Plan Y: CONFERENCE RUN #19

Data for: ALL RETURNS

SEHAVIORAL ADJUSTMENT TO CHARITABLE

1988 Levels of Income

			Y TAXABLE S MADE	PRESENTLY RETURN		RETURNS WITH A CHANGE		SE IN TAX L	IABILITY	RETUR!	NS WHICH ED THEIR		
:~	ME EL 000	NGNTA		TAXA	BLE	TAX DE	TAX DECREASES		TAX INCREASES		אסודטעספר של שפעד		
inul	me class	NUMBER OF	AMCUNT OF TAX	NUMBER OF	AMOUNT OF TAX	NUMBER CF	AMOUNT OF TAX	NUMBER OF	AMOUNT OF TAX	/_M3ER	AMBUNT DE		
(DC)	LLARS)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (LNITE)	INCREASE (# MIL)	35713A6 (17573A1)	5-AVE 3-11,		
******		0.	2. 333	3.	2. 200	41.	209	3.	2. 222	2.	3, 737		
5262		ð. 2	8.888	8.	8.528	ð.	8. 268	.5	3. 888	ð.	8.22		
:8333		ð. 2	0. 200	ð.	3. 300	8.	2.000	13368.	. 323	2.	2. 88		
15200		0.	0.208	8.	8. 200	· 6.	8. 888	13852.	. 241	₽.	2.22		
35.556		. 8.	8.288	0.	9. 220	459.	009	25797.	. 254	3.	2.20		
38885		ð.	0. 200	δ.	8. 228	384.	-, 201.	43793.	. 252	3.	3.32		
66665		0.	0. 200	3.	9.000	8.	2. 200	18117.	. 289	¿.	2. 98		
:50555		0.	0.000	3.	8. 888	0.	9. 200	2084.	. 267	ð.	8. 88		
	(********	8.	9. 000	ð.	3. 228	0.	8. 898	509.	.215	2.	2.22		
TEMIZE.	Total	8.	9. 288	ð.	9. 200	364.	819	119853.	.758	Ú,	2.28		
******	(5220	₽.	0.000	ð.	2. 208	ð.	2. 223	2.	3. 338	2.	3. 28		
25.25	(15566	ð.	8.000	8.	9. 209	3.	9.229	₹.	6.859	2.	8.30		
19958	15200	3.	3.000	8.	8. 228	ð.	8. 200	∂.	6.66.5	2.	2. 23		
15000	(28888	∂.	895.6	8.	3.238	3.	9. 906	3.	3.383	è.	5.22		
25,000	(30000	0.	3. 220	∂.	2.228	ð.	9. 200	٥.	5.555	٤.	2. 23		
30000	1 59598	₹.	3. 338	₹.	8.888	8.	8.228	3.	9.559	.5	2.10		
56566	99999.	∂.	8.228	ð.	9. 398	2.	રે. સ્ટેસ્	∂.	5.56.6	2.	2.27		
:25855:	669985	∂.	8, 308	8.	3. 398	₹.	9. 269	ð.	9. 222	2.	5.53		
226369	(*******	ð.	3. 399	2.	3. 888	8.	2. 208	₹.	8. 222	2,	2.22		
GN-ITEME	ZE. Total	∂.	9. 988	ð.	8.888	0.	8. 388	€.	3.323	2.	2. 88		
*****	(5000	٥.	3.208	ð.	ð. 2 22	41.	223	ð.	2.222	3.	3 33		
5828		2.	8. 298	0.	9. 200	3.	3.228	٠,5	595.5	2.	3.38		
12200		ð.	3. 220	2.	8. 228	8.	2. 200	13308.	. 223	٤.	3. 35		
:5222		а.	8. 200	ð.	2.020	.5	3. 202	13652.	. 841	ð.	3.26		
20200		ð.	8. 200	3.	8. 200	459.	209	25797.	. 264	3.	2. 20		
35255		ð.	6.888	ð.	2. 239	384.	281	43793.	. 252	e.	3.30		
56333		ð.	8. 808	∂.	0. 220	ð.	2. 200	18118.	.283	ċ.	2.2.		
	(290508	ð.	8.888	0.	9. 200	3.	3. 328	2884.	.257	2.	2.20		
	<*********	ð.	2. 200	∂.	8.000	ð.	8.228	E09.	.215	.5	2.20		
	NS. Total	ð.	9. 308	0.	3. 323	884.	819	119053.	.758	٤.	8.26		

** Fun 813



STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL ALL PROPOSALS

Data for: FEDERAL FILERS ONLY 1988 Levels of Income

	ALL PRO	POSALS					1388 Le	yels of Inc	come		
THOOME OF	000	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	7.AX	ABLE INCOM	E
INCOME CL	HOO	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS	3)	(UNITS)	(000'5)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)			(\$ MIL)	(\$ MIL)
******* (5000	325	46.3	25.9	26.3	-112.4	-71.4	41.0	37.4	42.3	5.5
5000 (10000	228	51.9	44.5	44.5	334.0	336.3	2.8	165.5	187.6	2.1
10000 (15000	158	46.8	33.5	34.1	483.2	505.2	21.9	218.0	232.7	14.7
15000 (20000	118	31.5	28.9	29.0	509.5	544.2	34.7	284.5	305.4	20.9
20000 (30000	200	50.0	45.0	45.8	1096.3	1129.1	32.3	511.3	\$70.7	59.4
30000 (50000	245	62.0	60.6	50.6	2062.0	2131.4	69.4	1312.6	1441.4	129.7
50000 (1	00000	181	22.1	20.5	20.5	1050.8	1112.4	61.6	665.1	739.9	73.8
100000 (2	200000	129	3. 1	3.0	3.0	312.9		42.1			
200000 (**			.7	.6				54.1			
TOTAL		1699	314.2					360.4			
		ITEMIZED	RETURNS	DEDUCT	TONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX
INCOME CL	.ASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS	5)	(000°S)	(000'5)				(\$ MIL)		(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	2.2	3.7	18.3	29.1	34.3	34.6	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	80.3	80.9	88.2	88.3	.2	.2	0.0	0.0
10000 (15000	21.4			185.2	37.4	99.9	2.2	2.1	0.0	0.0
15000 (20000	21.4	18.6	160.4	172.7	73.3	73.4				0.0
20000 (30000	39.2	39.9	360.3	329.1	136.8	141.0	. 3	.5	0.0	0.0
30000 (50000	59.3	57.3	566.7	505.3	192.2	192. 2				0.0
50000 (1		20.7			311.4	72.1	72.5		.7	0.0	0.3
100000 (2		3.0				10.8					0.0
200000 (**			.6								0.0
TOTAL			172.1			707.4			5.8	0.0	0.0
		TAX	(POSITIVE	PORTICN)	ou	TLAYS (NEG	ATIVE POR	TION)	TAX (N	ET OF ÖUTL	AYS)
INCOME CL	JH55	PLAN	X PLAN	у сна	NGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS	5)	(\$ MIL) (\$ MIL) (\$ M	IL) (\$	MIL) (\$	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ 471)
******** (5000				.4	0.0	0.0	0.0	.8	1.2	. 4
5000 (4.				 1	1	0.0	4.7	4.7	.1
10000 (7.				-1.5	-1.5	.1	5.4	5.9	.5
	20000	11.			1.0	3	3	0.0	10.8	11.8	1.0
		29.	.2 32.	0	3.8	0.0	0	0	28.2	32.0	3.8
30000 (50000	69.	.8 80.	1 1	0.4	0.0	0.0	0.0	69.8	80.1	10.4
50000 (1	100000	40.	.0 46.	3	6.3	0	0	.0	39.9	46.3	6.4
	20000	15	4 20.	2	5.0	A A	0.0	0.0	15.4	20.3	5.0
100000 (3	:00000	15.	4 40.	۵	3.0	0.0	0.0	2.0	101 1	200	
		6.			6.0	0.0	0.0	0.0	6.0	11.3	5.0



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL ALL PROPOSALS Data for: ALL RETURNS

	PRESENTL	Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAN	YTILIGAL	2-8-620 T-218		
THOOME OF SOC	NENTA		TAXA		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION	
INCOME CLASS	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	REPRESENTA PE REPUTER	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOLINT ES TAX INCRESSE	VLY523	3Y]_\"]; "72Y 1-4\58
(DOLLARS)	(UNITS)	(\$ MIL)	(ETINU)	(\$ MIL)	(UNITS)	(\$ MIL)	(ENITS)	(\$ 415)	(6A173)	(\$ MIL)
6663) *****	ð.	2. 202	ð.	ə. ə əə	48.	-, 208	₹.	2.202	۶.	2 22
5888 (18888	19.	280	3.	3. 223	25.	208	£∂7.	. 233	ž.	2, 22,
12000 (15000	ð.	3. 238	577.	. 824	1522.	208	:4825.	.35*	č.	è. ¿ĉ
15000 (20000	8.	3. 309	150.	. 289	151.	20:	17669.	. 397	2557.	. 233
39888 (39898	0.	9. 398	559.	. 836	3044.	838	35883.	3.256	224.	. 28
32269 (50000	9.	8. 200	3.	9. 939	e.	3. 300	58418.	18.133	245 5.	. 25
50698: > 69565	ð.	2.200	30.	. 275	8.	8. 398	28785.	5.351	£13.	. 25
122290 (282909	3.	0. 200	7.	. 815	8.	223	2959.	4. 745	21.	2. 23
399865 (*******	a.	3. 228	81.	. 341	24.	386	628.	5. 978	۶.	3. 38
TEMIZE. Total	13.	200	1483.	1.181	3825.	245	152379.	31.363	5833.	
	ð.	3, 200	364.	. 345	423.	888	3096.	. 368	.536.	,353
5228 (:2229	۶.	3. 223	ð.	8. 200	1400.	-, 228	6945.	. 384	2.	2. 22
18888 (15888	3.	2. 220	ð.	2. 888	11.	220	695%.	.:33	::31,	. 26
15989 (2009)	ð.	3. 398	∂.	3. 200	442.	200	E662.	. 285	1273.	. 23
20000 (32000	3.	3.200	193.	. 893	442.	228.	6737.	, 555	352.	.25
30000 (50000	٥.	3. 222	3.	3. 200	38.	200	:331.	.154	465.	. 38
59666 () 59665	8.	8. 328	ð.	3. 388	ð.	3. 323	52.	. 363	:299.	2.23
188888 (288888	3.	0. 200	32.	. 272	ð.	2. 220	32.	. 872	32.	. 67
220230 /+++++++	۶.	3. 388	4.	. 215	∂.	8. 888	4,	.215	w,	.3.
CV-ITEMIZE. Total	д.	ə. 220	583.	. 436	2775.	201	E8349.	1.547	72054	. £6
****** (5000	ð.	8.800	364.	. 345	471.	888	3896.	.388	:535.	. 38
5000 (10000	19.	228	8.	8. 208	1426.	233	7551.	. 293	2.	₹. 2-2
10000 (15000	ð.	866.5	577.	. 824	1533.	308	20955.	.553	:::::.	. 26
:5222 (20020	ð.	0. 222	150.	. 289	E63.	282	22352.	. 582	4345.	. 27
85868) 88888	2.	9. 288	742.	. 039	3485.	838	42628.	3.823	:224.	.26
32200 (52200	3.	3. 388	ð.	8. 888	38.	299	50241.	19.353	±3±7.	. 26
588881) 68888	3.	8. 828	30.	. 275	3.	836.6	20763.	5.354	1501.	.28
865685) 86656;	ъ.	8. 300	39.	. 087	8.	200	2390.	4.357	ŝē.	. 27
E23230 (******	0.	9. 228	85.	. 357	24.	-, 296	624.	5. 367	4.	.61
ALL RETURNS, Total	13.	-, 200	1936.	1.517	6620.	-, 245	181228.	33.538	14135.	. 35



State Tax Liability for Montana

1988 Levels of Income
1988 Tax Law



STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1989 LAN

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1

Data for: FEDERAL FILERS CNLY

Plan Y: CONFERE REPEAL	DIVIDEND EX				Data for		FILERS CNU els of Inc			
1100mm 01000	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	NCOME	TAX	ABLE INCOM	
INCOME CLASS (DOLLARS)		AGGREGATE (000°S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
******* (5000	317	42.6	23.4	23.4	-80.9	-80.5	. 4	32.7	32.9	. !
5000 (10000	227	53.3	42.7	42.7		292.7		154.5	154.7	
10000 (15000	155	42.9	30.6	30.5	473.6	480. 4		136.3	196.7	.4
15000 (20000	118	31.2	29.1	29.1	510.1	511.5	1.4	285.7	286.8	1.1
20000 (30000	198	49.7	42.4	42.4	1031.6	1032.5	.9		570.5	
30000 (50000			64.6	64.6	2142.6	2143.3	1.2		1354.9	
50000 (100000				24.9	1293. 1		1.6		862.4	
100000 (200000		3.2	2.9	2.9				203.3		
200000 (######		.5						73.3		
	1599	316.1	261.1					3731.9		
	ITENIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	äχ
INCOME CLASS										
(DOLLARS)	PLAN X (000'5)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)		PLAN X (\$ MIL)	Y MRJ9 (\$ MIL)		PLAN Y (\$ MIL)
******* (5000	6.2	6.2	20.5	20.5	31.4	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	4.8	82.8	83.0	85.3	95.3	.2	.2	0.0	0.0
10000 (15000	23.7	23.7	190.0	190.0		94.2	2.5	2.5	0.0	0.0
15000 (20000	20.0	20.0	155.8	156.1	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	39.6	39.6	338.9	339.1	136.9	136.9	1.8	1.3	9.0	0.9
30000 (50000	63.1	63.1	593.3	594.2	218.0	218.0	.9	.3	0.0	0.0
50000 (100000	25.1	25.1	372.2	372.7	38.0	88.0	1.4	1.3	0.0	0.0
100000 (200000			105.0	105.1	10.8	10.8	.5	.5	0.0	0.9
200000 (******			76.3	76.3	2.5	2.5			0.0	0.0
TOTALS				1937.0				8.7	0.0	0.0
	TAX	(POSITIVE	PORTION)	CU	TLAYS (NEG	ATIVE PORT	(NOI	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN						CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL	.) (\$ MIL	.) (\$ M	IL) (\$	MIL) (S	MIL) ((s MIL)	(\$ MIL)	(\$ MIL;	(s Mil)
******* (5000			7	.0	0.0	0.0	0.0	.7	.7	.0
5000 (10000	4.			.0	2	2	0.0	4.1	4.1	.0
10000 (15000	5.			.0	-1.9	-1.8	.0	4.0	4. G	.0
15000 (20000	10.			.1	4	-, 4	0.0	10.4	10.4	. 1
20000 (30000	24.			.1	0.0	0.0	0.0	24.1	24.1	. 1
30000 (50000	68.			.1	0.0	0.0	0.0	68.7	58.8	. 1
50000 (100000	52.			.1	0	0	0.0	51.9	52.0	. 1
100000 (200000	15.		.2	0	0.0	0.0	0.0	15.2	15.2	.0
200000 (******	6.	5 6.	5	.0	0.0	0.0	0.0	5.5	6.5	.0
TOTOL C	107	0 100	5	2	-2 6	_3 á	- 1	145 5	105 6	1

185.5

185.8

TOTALS

187.9

188.2

-2.4

-2.4

.3



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: EXPANDED INCOME

Flam Y: CONFERENCE BILL PROVISION # 1
REFEAL DIVIDENO EXCLUSION

Data for: ALL RETURNS 1989 Levels of Income

		-	Y TAXABLE	PRESENTLY RETURN		RETURNS	WETH A CHAN	Œ IN TAX L	IABILITY		HID WHELK
		NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		DEDLOTION
INCO	ME CLASS	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	YUMBER OF RETURNS	AMOUNT GF TAX DECREASE	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	PAMBENT OF TAX 19493E
(00	LLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(S MIL)	(UNITS)	(\$ * <u>[</u>])	(UNITE)	(5 M)()
******	(5388	0.	2. 208	ð.	a. 208	ð.	2. 228	ø.	ર. શસ્ત્ર	₹.	2. 22
5220		2.	3. 200	₹.	3. 200	8.	2. 238	3.	2. 220	2.	2.22
12000		3.	3.208	a.	3.003	ð.	3. 338	4912.	. 815	ê.	85.5
15288		8.	3. 200	3.	5. 238	8.	8. 888	8530.	. 348	2.	3. 38
55566		ð.	8.000	0.	8. 208	8.	8. 388	6399.	. 248	٥.	3.56
30000		v.	0.000	8.	8, 888	ø.	3. 000	13488.	. 264	٥.	3. 88
50000		8.	8.000	8.	8.888	31.	285	9743.	. 371	č.	3. 8
	(200008	0.	8. 220	2.	8.888	8.	3. 228	1957.	. 227	3.	8.8
	(*******	0.	8.888	a.	8.888	52.	223	408.	. 206	2.	8.8
EMIZE.	Total	∂.	2. 300	8.	3, 388	93.	008	45438.	.271	2.	3. 2
*****	(5888	e.	8.208	ø.	8.888	ð.	0. 200	1769.	. 203	€.	8.30
5000	(19909	ø.	3. 888	0.	8. 708	29.	228	2177.	. 205	8.	3. 8
10000	(15000	8.	0.000	0.	8. 888	8.	8. 208	120.	. 201	0.	0.0
15220	(20000	ð.	3.000	0.	9. 200	ð.	0. 000	817.	. 007	₹.	0.0
20030		9.	6.000	8.	9. 888	45.	001	2112.	. 014	0.	3. 8
32020	(50000	ð.	9.000	0.	9. 200	0.	8. 888	803.	. 206	48.	. 8
50000		8.	0. 220	8.	3. 868	2.	9. 200	Q.	0.000	.6	8.8
128020	(200000	ð.	8. 238	0.	9. 998	0.	9. 999	ð.	8. 200	0.	2. 3
	*******	8.	9. 999	0.	8. 200	8.	8. 866	0.	0. 208	ě.	. 8.8
IMETI-NI	IZE, Total	ø.	9.000	ð.	0.000	74.	882	7798.	. 036	48.	٠ ٥
:::::::	(5888	ð.	e. 998	8.	8.008	ø.	9. 998	1769.	. 293	ð.	3.3
5988	(13888	8.	0.000	e.	0.009	29.	-, 200	2177.	. 205	₹.	2. 8
10300	(15000	8.	9. 399	8.	9, 200	9.	9. 200	5032.	.015	ð.	5.5
15000		3.	9. 996	ð.	0. 200	0.	0.000	9347.	. 855	ð.	0. 2
22928		8.	3. 333	8.	9.000	45.	881	a511.	. 255	9.	0.0
32222		0.	8. 228	0.	9. 000	0.	8. 200	14232.	. 269	48.	. 2
50000		8.	9. 888	2.	8.800	31.	-, 885	9743.	.071	e.	3.8
188888		3.	3. 288	8.	2. 220	2.	8. 000	1367.	. 227	8.	0. 8
	(*******	0.	9.028	8.	0.000	62.	003	420.	. 206	0.	8.2
	RNS. Total	8.	2.220	e.	8.888	157.	010	53236.	. 306	48.	. 2



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2

TAX ALL UNEMPLOYMENT COMP

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THEOME OLDES	NUMBER OF	FRETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS II	NCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(00013)	(S MIL)	(\$ MIL)	(\$ MIL)	(S MIL)	(\$ MIL)	(\$ MIL)
5000	317	42.6	23.4	23.4	-80.5	-80.5	.0	32.9	32.9	. (
5000 (10000	227	53.3	42.7	42.7	292.7	292.7	.0	154.7	154.7	. (
10000 (15000	155	42.9	30.6	30.6	480.4	480.4	0	195.7	135.6	-1.1
15000 (20000	118	31.2	29.1	29.1	511.5	511.5	0	286.8	285.7	-1.1
20000 (30000	198	49.7	42.4	42.4	1032.5	1032.5	()	570.5	570.5	(
30000 (50000	237	66. 1	64.6	64.6	2143.9	2143.9	0.0	1354.9	1354.9	0.0
50000 (100000	197	26.4	24.9	24.3	1294.7	1234.7	0.0	862.4	362.4	0.0
100000 (200000	129	3.2	2.3	2.9	315.1	315.1	0.0	204.1	204.1	0.0
200000 (******	121	.6	. 8	.6	150.1	150.1	0.0	73.3	73.9	3.0
TOTALS	1699	316.1	351.1	261.1	6140.5	6140.5	0	3736.9	3734.7	-2.3
	TTCMT7CN	OCTUBNO	DETRICT	TONC	CYDINT	TONC	STATE TOV	COCTUTE	MINT	5 Y

THOOME OF SOC	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	¥χ
INCOME CLASS (DOLLARS)	PLAN X (000'5)	PLAN Y (00015)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)						
******* (5000	6.2	5.2	20.5	20.5	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	4.8	83.0	83.0	85.3	85.3	.2	.2	0.0	0.0
10000 (15000	23.7	23.7	190.0	191.1	34.2	34.2	2.5	2.5	0.0	0.0
15000 (20000	20.0	20.0	156.1	157.2	69.7	63.7	1.4	1.4	0.0	0.0
20000 (30000	39.6	39.6	339.1	339.1	136.9	135.9	1.8	1.8	0.0	0.0
30000 (50000	63. 1	63.1	594.2	594.2	218.0	218.0	.9	. 9	0.0	0.0
50600 (100000	25.1	25.1	372.7	372.7	88.0	88.0	1.3	1.3	0.0	0.0
100000 (200000	3.0	3.0	105.1	105.1	10.8	10.8	5	.5	0.0	0.0
200000 (******	.6	.6	76.3	76.3	2.5	2.5	.1	.1	0.0	0.0
TOTALS	186.0	195.0	1937.0	1939.3	736.7	736.7	9.7	9.7	0.0	0.0

***************************************	- ~	420	TAX (P	OSITIVE POR	TION)	OUTLAYS	(NEGATIVE P	ORTION)	TAX (NET OF OUTL	AYS)
INCOME	. 0.	L455	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLL	AR	S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(S MIL)
*******	(5000	.7	.7	0.0	0.0	0.0	0.0	.7	.7	0.0
5000	(10000	4.2	4.2	0.0	2	2	0.0	4.1	4.1	0.0
10000	(15000	5.9	5.3	0	-1.8	-1.3	0	4.0	4.0	0
15000	(20000	10.8	10.8	0	-, 4	4	0.0	10.4	10.4	0
20000	(30000	24.1	24.1	0	0.0	0.0	0.0	24.1	24.1	0
30000	(50000	68.8	68.8	0.0	0.0	0.0	0.0	58.8	63.8	0.0
50000	(100000	52.0	52.0	0.0	0	0	0.0	52.0	52.0	0.0
100000	(200000	15.2	15.2	0.0	0.0	0.0	0.0	15.2	15.2	0.0
200000	(#	*****	6.5	€.5	0.0	0.0	0.0	0.0	6.5	6.5	0.0
70	OTA	LS	188.2	188.2	-, 1	-2.4	-2.4	0	185.8	185.7	-, t



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTAVA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISION #1

Data for: ALL RETURNS

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMP

		PRESENTL' RETURN	Y TAXABLE S ⊁ADE	PRESENTLY	NONTAXABLE S MADE	RETURNS	WITH A CHANG	SE IN TAX L	1431711.		HOIHW EV
TAICC	IME CLASS	NONTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		מב: בסובפר
i.VL-L	12 CCH22	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	MUMPER	ANDUNT	NUMBER	AMCUNT 33
		űF	OF TAX	GF	OF TAX	OF	CF TAX	CF	CF TAX	2.7	-2×
		RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DECREPSE	RETURNS	INCREASE	FET. 113	CORNEC
(20)	LLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UNITS)	(5 (111)	(18173)	\$ MIL.
	(5 888	,	0. 329	ð.	0. 200	2	0. 302	ą.	2, 222	,	2 221
9865		ð. 0.	2. 220	0.	8. 288	ð. ð.	8. 288	č.	3.828	.5 .5	2. 220
12000		0.	8. 288	₹.	2.000	2058.	225	2.	2.023	3.	7 33
15888		8.	ବ. ଶହୟ	a.	3, 208	3745.	246	ð.	3.888	.5	1.22
E9983		ð.	2. 680	ů.	1. 228	135.	208	ð.	2. 223	2.	2. 22
15999 26995		8.	8. 888	8.	8. 888	3.	3. 888	ě.	3. 328	۷.	2.28
			8.088	₹.	3. 200	ð.	2, 280	₹.	8.888	2.	2. 28
52002		ð.					0.000	0.	2. 208	٥.	
199969		ð.	9. 200	ð. a	8. 200 8. 200	ð. 3.	0.000		2.228	3. 2.	e. 22 3. 20
	(*******	ð.	ə. əəə	0. 9.	d. 200	5939.	272	ð. 3.	ð. 322	ž.	2.22
TEMIZE,	Total	9.	e. 260	٠.	0.000	3323.	0/2	0.	v. eve e	ζ.	6. (6
		8.	3. 223	ð.	3. 208	ø.	8.008	2.	2. 200	ą,	2.22
5000	(18888	2.	8.000	8.	8. 888	3.	0.220	8.	8. 888	€.	3, 22,
19969	(15888	₿.	0.003	ø.	3. 888	2.	9. 223	ð.	2. 228	2.	2. 22
15200	(59888	₽.	3.988	∂.	9. 998	9.	8.200	હે.	8. 255	₹.	2.28
58865	(32868	₹.	2. 200	₹.	9. 209	ð.	2. 228	₹.	ે. ટેસ્ટર	9.	3.92
30000	(50099	Ø.	8. 233	₹.	ð. 8 88	₹.	8. 898	2.	8.888	ê,	2.22
50000	(120200	2.	0.000	∂.	3. 200	6.	8.228	2.	2. 220	2.	1. 22
198889	(596699	a.	0.220	₹.	9. 999	0.	3.223	2.	8.707	ê.	2.28
220000	(********	∂.	9. 208	8.	3. 229	2.	3. 238	2.	2. 223	3.	8. 2 2
NON-ITEMI	IZE. Total	∂.	9. 399	8.	2.208	3.	8. 868	ð.	8. 388	<i>2.</i>	2. 86
******	(5880	3.	3. 220	ð.	ð. 20 0	0.	8. 228	ē.	2, 220	2.	2, 88
5000		. 0.	3. 338	2.	835.6	a.	3. 202	3.	2.200	ζ.	0.68
10000		ð.	3. 220	a.	3. 308	2053.	225	ð.	2. 262	2.	0.28
:5000		8.	8. 888	2.	3.288	3745.	-, 245	₹.	8,886	ê.	2,32
20000		₽.	a. 200	ð.	2. 203	135.	228	a.	9. 522	٤.	2.23
30390		8.	856.6	2.	3. 328	₹.	3.200	ð.	555.5	ą.	2.23
	(122000	₹.	3, 228	ð.	2. 228	₹.	9. 298	2.	2, 228	2.	2.32
	< 288888	ð.	0. 300	ð.	2. 228	J.	856.5	۲.	655.5	i.	
	(*************************************	8.	2. 228	ð.	2.200	0.	8.238	2.	2. 282	2.	3, 23
	RNS. Total	ø.	0.200	8.	0. 200		272	ø.	355.5	ζ.	



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

REPERL	INU CHRUICK I	DEDUCTION				1303 FE	LETP OF THE	UWE		
110005 01 500	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	NCOME	TAX	ABLE INCOME	
INCOME CLASS	SAMPLE (REGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(5 MIL)	(\$ MIL)
******* (5000	317	42.6	23.4	23.4	-80.5	-79.7	.7	32.9	32.9	0.0
5000 (10000	227	53.3	42.7	42.7	292.7	293.4	.7	154.7	154.8	- 1
10000 (15000	155	42.9	30.6	30.6	480.4	481.8	1.4	135.6	195.5	1.6
15000 (20000	118	31.2	29.1	29.1	511.5	512.2	.7	285.7	286.3	. 5
20000 (30000	198	49.7	42.4	43.1	1032.5	1035.4	3.8	570.5	572.7	2.1
30000 (50000	237	66.1	64.6	64.6	2143.9	2145.8		1354.9	1349.9	-5.0
50000 (100000	197	26.4	24.9	24.9	1294.7	1296.4		862.4	857.4	-5.0
100000 (200000	129	3.2	2. 9	2.9	315.1	315.6		204.1	203.9	3
200000 (******	121	.6	.6	.6	150.1	150.2			73.7	-, 2
TOTALS	1639		261.1	261.8	6140.5			3734.7	3728.3	-6.4
	ITEMIZED	RETURNS	DEDUCT	IONS	exe 4 P1	TIONS	STATE TAX	CREDITS	MINT	ρχ
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000'5)	(000'5)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	6.2	6.2	20.5	20.5	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	4.8	83.0	83.2	85.3	85.7	.2	.2	0.0	0.0
10000 (15000	23.7	23.7	191.1	131.4	34.2	34.3	2.5	2.5	0.0	0.0
15000 (20000	20.0	20.0	157.2	157.3	69.7	69.7		1.4	0.0	0.0
20000 (30000	39.6	39.5	339.1	340.0	136.9	137.0		1.8	0.0	0.0
30000 (50000	63.1	63.3	594.2	601.2	218.0	218.0			0.0	0.0
50000 (100000	25. 1	25.1	372.7	379.4	88.0	88.0			0.0	0.0
100000 (200000	3.0	3.0	105.1	105.8	10.8	10.8			0.0	0.0
200000 (******	.6	.6	76.3	76.6	2.5			.1	0.0	0.0
TOTALS	186.0	186.2	1939.3	1955.2	736.7				0.0	0.0
	TAX	(POSITIVE	PORTION)	ou	TLAYS (NES	SATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS		N 44 44			ON 4 /	W AN W	CHONCE	CLCN V	SLOW /	CHANGE
(DOLLARS)	PLAN (\$ MIL			NGE PL		PLAN Y MIL)	CHANGE (\$ MIL)	FLAN X . (\$ MIL)	FLAN /	(\$ MIL)
******* (5000		7 .	7	0.0	0.0	0.0	0.0	.7	.7	0.0
5000 (10000	4.				2	2	0.0	4.1	4.1	.0
10000 (15000	5.				-1.8	-1.8	0.0	4.0	4.0	.0
15000 (20000	10.			.0	-, 4	4	0.0	10.4	10.4	.0
20000 (30000	24.			.1	0.0	0.0	0.0	24.1	24.2	. 1
30000 (50000	68.			3	0.0	0.0	0.0	58.3	68.4	-, ;
	52.			5	0	0	.0	52.0	51.6	-, 4
DUUUU L LUUUNN						0.0	0.0	15.2	15, 2	-,(
50000 (100000 100000 (200000	15.	2 15.	2	0	0.0	V. 0	V . V			
100000 (200000 200000 (*******	15.			0 0	0.0	0.0	0.0	6.5	€.5	(



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS REFECTED FOR MONTANA

Plan X: CONFERENCE 9111

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: EXPANSED INCOME

Data for: ALL RETURNS

	RETURN	Y TEXABLE IS MADE	RETURN	NONTAXABLE S MAGE	ne. 5/0/3	WITH A CHAN			C-ANG	VS W-104 ED THEOR
INCOME CLASS	NONTA		TAXA	9LE	TAX CE	CREASES	TAX IN	CREASES	TYPE OF	SEDLOTTO:
ECHIC SINCOPIA	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBET	RMCLAT	VLMSER	AMOUNT OF
	2=	OF TAX	ರ್ಷ	CF TAX	GF.	CF TAX	::	15 74%	37	Tax
	RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DEDREASE	RETURNS	INDREASE	RETU?%S	3-81.35
(DOLLARS)	(ENITS)	(\$ MIL)	(UNITS)	(\$ MEL)	(LNITS)	(11k) a)	(LNITS)	(\$ YIL)		(5 /]_
******* (5000	8.	8.008	ð.	ર. સ્ટર	0.	8. 200	ð.	2. 228	.5	2.222
5959 (19969	0.	9.208	0.	3.228	0.	3.200	J.	5.888	2.	2.222
13339 (15899	ð.	2.208	₹.	8. 200	ð.	8.200	1241.	. 315	2.	2, 222
15000 (20000	ð.	0.000	0.	8. 268	₹.	3.020	5826.	. 817	₹.	2.22
20000 (30000	₹.	3.200	704.	. 017	7825.	267	7 241 .	. 297	2.	2. 200
30000 (50000	ð.	8. 208	ð.	2. 268	30204.	-, 423	5318.	. 895	ê.	8.22
50000 (100000	0.	3.200	8.	9.000	17584.	519	2848.	. 274	ð.	2,220
126999 (599999	0.	8.888	8.	3. 888	1899.	036	342.	.323	∂.	3.13
365598 (*******	8.	0.000	8.	a. 200	311.	828	125.	. 208	ð.	2. 221
TEMIZE. Total	г.	8. 300	784.	. 017	56325.	-1.266	22748.	338	٠.5	2.38
869E) ******	ð.	ð. 000	8.	2. 203	ð.	2.200	ð.	2. 222	2.	2. 727
5000 (10000	3.	3. 222	9.	8. 288	0.	9. 200	1212,	. 203	₹.	₹ (2)
19999 (15000	2.	2.008	0.	8. 200	77.	20:	2842	. 314	2.	2, 237
:5888 (20000	ð.	0.000	0.	3. 244	ð.	6.66.5	363.	.885	2.	2.13
22000 (30000	8.	.5. 000	0.	2. 200	ð.	3. 229	.777.	. 233	3.	2. 33
38888 (58888	8.	8. 888	8.	0.000	132.	226	309.	.223	193.	00
50000 (120000	Ø.	d. 288	8.	9. 200	₹.	3. 200	0.	8. 228	7.	8, 22
: 20000 (200020	e.	8.888	8.	8, 220	ъ.	8.808	2.	2.220	ξ,	2.00
222228 (*******	ð.	0. 288	ð.	8.888	۶.	8. 288	٥.	2. 228	5.	3, 28
GA-ITE*IZE. Total	8.	8. 200	ě.	8.888	259.	007	5829.	.878	. 32.	7,88
+++++++ (5220	а.	ə. 239	8.	a. 228	e.	e. 22e	2.	2.003	ð,	2.28
5200 (10000	٧.	3. 229	v.	3. 828	2.	2. 200	1213.	356.	.5	2.73
18208 (15808	9.	3. 200	ð.	3. 202	77.			. 825	2.	
:5000 (30000	0.	9.328	3.	8.888	0.	2.228	6535.		∂.	
22008 (30008	ð.	v. 200	724.	. 217	7025.	267				
32000 (50000	ø.	8.000	0.	3.020	38396.	429	5225.	.121		
58888 (188888	8.	8. 288	ð.	2. 200	17684.	519	2848.	.274	₹.	
199999 1 299899	ð.	8.000	8.	899.6	1899.	035	342.	. 023	٥.	
290020 (******	2.	0.000		8. 222	311.	220	125.	. 228	8.	
RLL RETURNS. Total	9.	8.888		.817	56594.	-1,073	29549.	. 420		



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

11100115 01 100	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	NCOME	TAX	ABLE INCOM	Ε
INCOME CLASS (DOLLARS)	SAMPLE (UNITS)	AGGREGATE (000°S)	PLAN X (000°S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ HIL)	PLAN Y (\$ M[L)	CHANGE (\$ MIL)
####### (5000	317	42.6	23.4	23.4	-79.7	-79.7	0.0	32.9	32.9	0.0
5000 (10000	227	53.3	42.7	42.7	293.4	293.4		154.8	154.8	0.0
10000 (15000	155	42.9	30.6	30.6	481.8	481.8	0.0	196.6	196.6	0.0
15000 (20000	118	31.2	29.1	29.1	512.2	512.2	0.0	286.3	286.3	0.0
20000 (30000	198	49.7	43.1	43.1	1036.4	1036.4	.1	572.7	572.7	.0
30000 (50000	237	66. 1	64.6	64.6	2145.8	2150.9			1353.5	3.6
50000 (100000	197	26.4	24.9	24.9	1296.4	1309.1		000	000 4	
	129	3.2	2.9	2.9	315.6	317.9		207 9	205.4	1.5
200000 /*****	121	3. 2	.6			151.0		73.7	74 7	.5
100000 (200000 200000 (******* TOTALS	1699	316. 1	261.8		6152.1		20.9	3728.3	3742.7	14.4
	ITEMIZED	RETURNS	DEDUCT	TONS	ex e pt	TONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000'5)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ HIL)
******* (5000		6.2					.0			0.0
5000 (10000	4.8	4.8	83.2	83.2	85.7		.2		0.0	0.0
10000 (15000	23.7	23.7	191.4	191.4	94.3				0.0	0.0
15000 (20000	20.0	20.0	157.3	157.3	69.7				0.0	
20000 (30000	39.5	39.6	340.0	340.0	137.0		1.8	1.8		0.0
30000 (50000	63.3	63.3	601.2	502.4	218.0		.9	.9	0.0	
50000 (100000	25.1	25.1	379.4	383.1	88.0	88.0	1.3		0.0	0.0
100000 (200000	3.0	3.0	105.8	106.5		10.8	.5	.5	0.0	0.0
200000 (******	.6	.6	76.6	76.9	2.5		.1	.1	0.0	0.0
TOTALS	186.2	186.2	19 55. 2	1961.3	737.4	737.4	a. 7	3.7	0.9	0.0
	TAX	(POSITIVE	PORTION)	00	TLAYS (NEB	SATIVE POR	TION)	TAX (N	ET OF GUTL	AYS)
INCOME CLASS	PLAN			NGE PL		PLAN Y	CHANGE		PLAN Y	CHANGE
(DOLLARS)	(\$ MIL	.) (\$ MIL	_) (\$?	(1L) (\$	MIL) (1	MIL)	(> MIL)	(# MIC)	(* MIL)	(\$ ALL)
******* (5000		7 .	7	0.0	0.0	0.0	0.0	.7	.7	0.0
5000 (10000	4.		2	0.0	2	2	0.0	4.1	4.1	0.0
10000 (15000	5.	.9 5.	3	0.0	-1.8	-1.8	0.0	4.0	4.0	0.0
15000 (20000	10.	8 10.	8	0.0	4	-, 4	0.0	10.4	10.4	0.0
20000 (30000	24.			.0	0.0	0.0	0.0	24.2	24.2	.0
F0000 / 30000	68.			.3	0.0	0.0	0.0	68. 4	68.7	.3
30000 (50000	001					Δ	0.0	51.6	52.2	.7
	51.	6 52.	. 3	.7	0	0	0.0	0		
30000 (50000				.7	0.0	0.0	0.0	15.2	15.3	.1
30000 (50000 50000 (100000	51.	2 15.	. 3							



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PREVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA CEDUCTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

	PRESENTL	Y TAXABLE S MADE	PRESENTLY RETURN	NCHTAXABLE S MADE	RETURNS	WITH A CHAN	SE IN TAX L	CABILITY		15 A-10- 15 T-217
THRONG BLOCK	NONTA		TAXA		TAX DE	CREAGES	TAX IN	CREASES		
incoye class	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMBUNT	VOASES	240LAT	NUMBER	AMOUNT OF
	CF.	OF TAX	CF	GF TAX	<u> </u>	CF TAX		DF TEX		757
	RETURNS	DECREASE	RETURNS	INCREASE	9ETURNS	DEDREASE	RETURNS	14032322	स्टाउरध्	2-ANGE
(DOLLARS)	(UNITS)	(\$ MIL)	(UN175)	(\$ MIL)	(LNITS)		(U.V.173)	(5 %(_)		\$ 712.
	2	2 122		2 224		1 221				
F172 (1222)	a.	9. 208	0.	2. 200	3.	3. 282	2.	3. 333	3.	3, 202
5288 (10002	a.	8.828	₹.	805.6	2.	6.220	2.	3. 332	- 4	0.08
12203 (12308	ð.	2.220	5.	9. 995	0.	2. 263	3.	2. 222	3.	2.003
15080 (20000	0.	8.888	8.	8. 888	ð.	9. 988	ð.	2. 282	₹.	2.00
2000 (3000	٠ ٧.	8.000	3.	565.6	9.	2. 202	74.	. 221	3.	2, 322
38688 (58688	ð.	9. 388	ð.	0.200	₹.	5. 359	4320.	. 292	₹.	8.223
52000 (100000	ð.	9.000	2.	8. 888	0.	9. 258	5045.	.584	ð.	2.289
188888 (288888	ð.	8.808	2.	9. 208	9.	8.888	588.	. 141	₹.	3.28
200020 (#######	0.	8.200	8.	9. 288	0.	8. 200	254.	251	2.	2. 22
TEMIZE. · Total	ð.	8. 228	8.	e. 288	∂.	ð. 24 3	12221.	:.168	۶.	8.222
······································	ð.	2. 200	۶.	2. 202	8.	0. 220	€.	2. 222	٤.	3. 202
5888 (18888	8.	8.000	ð.	8.228	д.	8.888	₹.	8. 200	9.	2.847
19669 (12666	а.	8. 202	д.	2.239	2.	2. 202	٥.	2.200	ð.	0. 20
15888 (28888	0.	3. 329	8.	2. 200	₹.	2. 220	∂.	2.202	₽.	355.1
22000 (32000	8.	3. 200	0.	8. 200	0.	2. 228	2.	2. 222	₹.	3. 32
32020 (52002	è.	0. 200	ø.	3. 398	8.	2.200	e.	0.220	ð.	2.30
50200 (102000	8.	0. 220	3.	8. 828	8.	3. 330	3.	3. 230	2.	2, 229
105050 (305055	3.	9. 208	ð.	8. 888	ð.	2.028	₹.	3, 300	∂.	1.28
202020 (++++++	2.	2. 228	₹.	0. 220	2.	ð. 220	₹.	2.289	٤.	2. 223
GN-ITEMIZE, Total	2.	2.230	0.	4. 284	٥.	3.222	8.	5.203	3.	2.20
****** (5000	₹.	ð. 309	ð.	2. 222	2.	3. 238	₹.	2. 233	ð.	2. 202
5888 (12888	2.	8. 300	è.	885.5	ð.	3.383	₽.	2,228	2.	2.382
12000 (15020	ð.	3. 202	∂.	8. 200	۶.	2. 222	₹.	2.300	2.	2, 323
15000 (20000	2.	a. 200	ð.	8.888	∂.	885.6	٤.	8.000	₹.	2.386
22220 (32228	8.	3. 202	3.	8. 228	ð.	8. 222	74.	. 201	₹.	2.28
30000 (50000	è.	888.6	0.	8. 228	.5	8.888	4528	.293	3.	375.5
52028 (100000	ð.	2. 209	8.	0. 200	₹.	8. 828	3245.	. 384	2.	2. 38
188888 (288889	2.	8. 228	٥.	2. 300	.5	2.200	388.	.141	2.	2,283
220890 (******	8.	0. 300	8.	8. 263	3.	3. 263	294,	. 251	2.	2. 202
ALL RETURNS. Total	г.	8. 200	8.	8. 888	0.	3. 222	12321.	:.:53	₹.	8.328



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

	DEPRECI	ATION PROVI	SION				1989 Lev	els of Inc	one		
INCOME	n 000	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS 1	NCOME	трх	ABLE INCOM	E
INCONC	CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLA	RS)		(000°S)						(\$ MIL)		
******** (5000	317	42.6	23.4	23. 4	-73.7	-77.3	1.9	32.9	32.9	.0
5000 (10000	227	53. 3	42.7	42.7	293.4	294.5	1.1	154.8	155.0	.2
10000 (15000	155	42.9	30.6	30.6	481.3	482.0	.2	196.6	136.3	.1
15000 (20000	118	31.2	24. 1	29, [512.2	512.5	. 4	286.3	286.5	2
20000 (30000	198	49.7	43.1	43.1	1036.4	1037.9	1.5	572.7	574.0	1.2
30000 (50000	237	55. 1	64. 6	64.6	2150.9	2151.9	. 3	1353.5	1354.3	. 8
50000 (100000	197	26.4	24.9	24.9	1303.1	1310.5	1.4	885.1	867.1	1.0
100000 (200000	129	3.2	2.9	2.9	317.9	318.5	.6	205.4	205.7	.3
200000 (******	121	.6	.6	٠6	151.0	151.6	.6	74.3	74.6	.3
TOT	ALS	198 237 197 129 121 1699	316.1	261.8	261.8	6173.0	5181.7	8.7	3742.7	3746.9	4.3
		ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MENT	AX
INCOME	CLASS	PLAN X	PLAN Y	OF ON A	PLAN Y	OLON A	PLAN Y	OLON A	PLAN Y	OLON A	PLAN Y
(DOLLA	RS)		(000°S)								
::::::: (6.2									0.0
5000 (10000	4.8		83.2	83.3	35.7	86.0		.2	0.0	0.0
10000 (15000		23.7	191.4	191.4	94.3	94.4		2.5		
15000 (20000	20.0	20.0	157.3		69.7			1.4		0.0
20000 (30000	39.6	- 39.6	340.0	340.1	137.0	137.0	1.3	1.3		0.0
30000 (50000	63.3	63.3	602.4	602.6	218.0	218.0	.9		0.0	0.0
50000 (100000	25.1	25 1	383.1	383.5	88.0	69.0	1.3	1.3	0.0	0.0
100000 (200000	3.0	3.0	106.5	106.8	10.8	10.8	.5	.5	0.0	
2000000 (******	.5	.6	76.9	77.1	2.5	2.5	1.	.1	0.0	0.0
TOT	ALS	. 5 186. 2	186.2	1961.3	1963.7	737.4	737.7	3.7	3.7	0.0	0.0
		TAX	(POSITIVE	PORTION)	OU	TLAYS (NEE	SATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME	CLASS	PLAN	X PLAN	Y CHA	NGE DI	AN X P	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLA	RS)	(\$ MIL						(S MIL)	(S MIL)	(# MIL)	(3 M[L)
(3455434) (5000		. 7	. 7	.0	0.0	0.0	0.0	.7	.7	.0
5000 (10000	4.	.2 4	.2	.0	2	2	0.0	4.1	4.1	.0
10000 (15000	5.	. 3 5	.9	.0	-1.8	-1.8	0.0	4.0	4.0	.0
15000 (20000	10.	.8 10	. 8	.0	-, 4	4	0.0	10.4	10.4	.0
20000 (30000	24.	.2 24	.3	.1	0.0	0.0	0.0	24.2	24.3	. 1
30000 (50000	68.			.0	0.0	0.0	0.0	68.7	58. 9	. (
50000 (100000	52.			.1	0	0	.0	52.2	52.3	. 1
100000 (15.			.0	0.0	0.0	0.0	15.3	15.4	.0
200000 (******	6.		.5	.0	0.0	0.0	0.0	6.5	6.5	. (

TOTALS

188.6

188.9

-2.4

-2.4

186.2

136.5



DISTRIBUTION OF STATE TAX CHANGE AND YUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 4 Plan Y: CONFERENCE PROVISION #5 DEPRECIATION PROVISION Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1989 Levels of Income

	PRESENTLY TAXABLE RETURNS MADE	PRESENTLY .		RETURNS	WITH A CHAM	SE IN TAX L	IABILITY	RETURN CHANGE	S WHICH D THELE
*************************	NGNTAXABLE	таха		79X DE	CREASES	TAX IN	CREASES		DEDUCTION
ENCOME CLASS	NUMBER AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	Nux9ER	AMOUNT	NUMBER	AMOUNT CO
	OF OF TAX	CF .	OF TAX	0.F	OF TAX	3F	OF TAX	27	Tax
	RETURNS DECREAS		INCREASE	RETURNS	DECREASE	RETURNS	INCREASE	3571595	CHANGE
(DOLLARS)	(UNITS) (\$ MIL)		(\$ MIL)	(UNITS)	(\$ MIL)	(LNITS)	(\$ MIL)	(UNITS)	is MIL)
****** (5300	a. a. 20		3. 338	0.	2. 220		8. 232	2.	2, 221
5382 (13888	2. 2.20		3. 303	0.	8.888	737.	155.	2.	8,000
12020 (15020	0. d. 22		0.000	0.	9. 200	1387.	. 221	.₹.	3, 23
15-200 (20000	ð. ð. 88		8. 208	8.	8. 200	1891.	. 283	۶,	2.23
28888 (38888	2. 2.28		9. 888	.5	9. 338	12170.	. 272	۶.	8. 22
30909 (50008	9. 9.30		8. 200	72.	884	:3165.	. 342	₹.	3.18
58208 (188838	3. 8.29		. 221	31.	-, 201	9658.	. 27:	2.	2.23
199569 (598898	ð. ð. ðe		9. 289	3.	8.088	1941.	. 832	8.	3.28
383000 (*******	9. 3.38		. 888	25.	300	467.	. 234		2. 28
TEMIZE. Total	e. 3.30	9 11.	. 291	128.	285	48527.	. 255	₹.	8.28
******* (5000	ð. <i>3.</i> 88	ð ð.	ð. 200	8.	2. 288	445.	. 222	2.	8.28
5288 (18888	9. 7.08	8 114.	. 830	548.	285	2781.	. 306	3.	4.15
10000 (15000	ð. 2. 08	8 8.	a. 200	0.	3. 233	1648.	. 203	2.	2. 20
15808 (20008	0. 0.20	8.	0. 8 88	ē.	3.898	219∂.	. 285	Ø.	3.78
22000 (30000	2. 2.09	8 3.	3. 200	44.	200	. 2328.	. 215	2.	3. 22
32599 (59669	e. e. 88	ð ð.	3. 300	8.	3. 883 .	1115.	. 205	∂.	2.28
E2220 (122200	0. 0.22	a.	8. 888	ð.	2. 208	55.	.231	٥.	8. 98
120230 (200028	2. 0.20	3.	8.888	8.	2.223	ð.	3. 223	₹.	8,28
223069 (*******	e. 8. 20	3 8.	2. 200	8.	2.000	₹.	3. 222	5.	3. 88
CN-STEMIZE, Total	a. a. ee	114.	695.	592.	-, 385	13546.	. 835	ð.	2.89
****** (5000	ð. ð. 29	e 0.	3. 230	ð.	2. 202	445.	. 200	ð.	0. 28
5282 (12882	a. a. a.		. 208	648.	285	3516.	. 227	è.	3.32
12202 (15262	ð. 8. 20		2. 228	0.	2. 222	3235.	. 224	2.	2. 22
15799 (22999	3. 8.20		0. 300	ð.	8.888	3191.	. 888	2.	8.22
2000 (30000	2. 8.20		8. 300	44.	202	14479.	. 397	2.	0. 22
33368 (58666	2. 8.24		0. 280	72.	224	14293.	.247	č.	2.28
52228 (10 0000	ð. 8.29		. 201	31.	221	37:4.	. 372	2.	2. 26
199999 (599999	8. 8.89		895.6	3.	8.828	1941.	.033	2.	2. 22
350609 (******	ð. 0. ði		. 208	25.	-, 223	467.	. 234	₹.	2. 22
ALL RETURNS. Total	0. 0. di		169.	920.	010	51274.	. 291	3,	

** Run 325



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6

LINIT POSSIVE LOSSES

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1989 Lavels of Income

LINIT P	ASSIVE LOSS	ES				1989 Le	vels of Inc	2046		
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE I	RETURNS	ADJUST	ED GROSS	INCOME	TAY	ABLE INCOM	E
INCURE CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)		(\$ MIL)		(S MIL)	(\$ MIL)	(\$ MIL)
******* (5000	317	42.6	23.4	23.4	-77.9	-68.7	9.1	32.9	33.3	1.0
5000 (10000	227	53.3	42.7	42.7	294.5	295.4	.9	155.0	155.7	.7
10000 (15000	155	42.9	30.6	30.5	482.0	483.2	1.2	196.8	137.1	.3
15000 (20000	118	31.2	29.1	29.1	512.6	512.8	.2	296.5	286.7	.1
20000 (30000		49.7	43.1	43.1	1037.9	1039.0	1.0	574.0	574.3	. 3
30000 (50000	237	66. 1	64.5	64.6	2151.3	2151.9	0.0	1354.3	1354.3	0.0
50000 (100000	197	26.4	24.9	24.3	1310.5	1319.2	8.7	867.1	873.3	6.2
100000 (200000	129	3.2	2.3	2.9	318.5	322.4	3.9	205.7	207.5	1.8
E00000 (******	121	.6		.6	151.6			74.8	78.5	3.9
TOTALS	1699	316.1	261.8	261.8	6181.7					14.9
	ITENIZED	RETURNS	DEDUCT	IONS	EXEMPT	TONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)		(\$ MIL)	(\$ MIL)	(\$ MIL)		(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	6.2	6.2	21.4	22.7	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	4.8	83.3	83.5	86.0	86.0			0.0	0.0
10000 (15000	23.7	23.7	191.4	192.2	34.4	94.4	2.5	2.5	0.0	0.0
15000 (20000	20.0	20.0	157.5	157.6	69.7	53.7	1.4	1.4	0.0	0.0
20000 (30000	39.6	39.6	340.1	340.1	137.0	137.1	1.8	1.8	0.0	0.0
30000 (50000	63. 3	63.3	602.6	602.6	218.0	218.0		.9	0.0	0.0
50000 (100000	25.1	25.1	383.5	385.9	88.0	88.0	1.3	1.3	0.0	9.0
100000 { 200000	3.0	3.0	105.8	108.1	10.8	10.8	.5	.4	0.0	0.0
200000 (******	.6	.6	77.1	79.0	2.5	2.5	.1	.1	0.0	0.0
TOTALS	186.2		1953.7	1971.7	737.7			8.7	0.0	0.0
	TAX	(POSITIVE	PORTION)	00	TLAYS (NE	SATIVE POR	ITION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	y CHA	NGE PL	AN X F	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL	.) (\$ MIL) (\$ M	[L) (\$	MIL) (S	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000		7 .		.1	0.0	0.0	0.0	.7	.8	4
5000 (10000	4.				2	2	0.0	4.1	4.1	.0
19000 (15000	5.				-1.8	-1.8	0.0	4.0	4.1	.0
15000 (20000	10.	9 10.	8	.0	-, 4	-, 4	0.0	10.4	10.4	.0
20000 (30000	24.	3 24.	3	.1	0.0	0.0	0.0	24.3	24.3	. 1
30000 (50000	68.	.8 68.	8	0.0	0.0	0.0	0.0	68.3	63. 3	0.0
50000 (100000	52.	.3 52.	8	.5	0	0	0.0	52.3	52.8	.5
100000 (200000	15.			.2	0.0	0.0	0.0	15.4	15.5	.3
200000 (******	6.			. 4	0.0	0.0	0.0	6.5	6.3	. 4
TOTALS	188.	9 190.	2	1.2	-2.4	-2.4	0.0	186.5	187.7	1.2



DISTRIBUTION OF STATE TAX CHANGE AND MUYBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Income Classifier: SXAANDED INCOME

Data for: ALL RETURNS

		PRESENTL' RETURN	Y TAXABLE	PRESENTLY RETURN		RETURNS	WITH A CHAM	GE IN TAX L	IABILITY	SHANG!	
es (200	u2 31 636	NCNTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		agalotija
INUE.	XE CLASS	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER OF RETURNS	AMCUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	MUXBER QF RETURNS	AMOUNT OF TAX INCREASE	NUMBER 25 FETURE	AMOUNT OF
(00	LLARS)	(LNITS)	(\$ M[L)	(UNITS)	(S MIL)	(EN:TS)	(\$ MIL)	(UNITS)	(\$ MIL)	(UN173)	39AVSE (5 MIL)
*****	(5 868	€.	8. 000	ð.	a. 20a	ð.	2. 222	ē.	2. 200		2, 220
5888	12000	.5	3.228	v.	0.003	9.	3.000	2.	3.323	٤.	2. 223
12000	(15200	8.	3. 388	0.	9. 200	2.	2. 380	2.	2. 228	2.	2, 220
15828	60855	ð.	8. 999	2.	0. 300	ð.	2.200	136.	.8:2	2.	2, 392
20008		2.	3. 300	3.	0. 323	2.	3. 998	135.	. 248	2.	2. 226
32658		а.	0.000	8.	0.000	٤.	2.220	0.	959.5	2.	3.22.6
E2228	(122002	8.	3. 200	e.	3. 200	٥.	0. 200	1533.	. 455	2.	2. 228
182228	(200000	ð.	3. 303	2,	656.	0.	8.200	350.	.:68	€.	8.202
220022	(*******	8.	2. 288	1.	. 025	а.	3. 308	203.	.366	2.	2. 223
TEMIZE.	Total	₹.	8.000	3.	. 846	8.	3.233	2456.	:. 259	9.	8.222
******	(5028	2.	2.289	4.	. 096	2.	2. 228	4.	. 295	4.	. 299
5288		8.	8.000	0.	8. 208	8.	8. 228	264.	. 825	€.	8,200
12002		₹.	9. 200	2.	. 225	ð.	2, 222	55.	. 255	2.	. 223
:5220		ð.	2. 238	8.	9. 888	3.	3.300	2.	2.222	2.	2.22
2000		a.	0.000	a.	2. 820	38.	288	÷4.	. 205	2.	3. 338
38888		0.	8. 888	8.	8. 388	2.	0.000	8.	3. 222	.5	3.288
58888		2.	3. 298	2.	3, 200	3.	2.202	2.	2.202	a.	2. 220
	(200000	v.	8. 208	8.	. 984	ð.	6.868	š.	. 284	5.	. 284
	(*******	v.	2, 209	2.	. 838	8.	2. 200	2.	. 332		. 233
	ZE. Total	ð.	3. 300	16.	.155	88.	222	378.	.:97	17.	1.4 00
++++++	(5200	ð.	3. 208	4.	. ₹96	ð.	ə. əəe	4,	. 295	4,	. 238
5883		ð.	6. 539	8.	3. 888	3.	8. 220	354.	. 235	ð.	3.720
	15228	a.	2. 200	2,	. 225	2.		56.	. 222	Ē.	. 255
:5228		ě.	3. 223	ð.	8.228	₹.	2. 228	136.	.4:2	2.	0.200
	(30300	д.	3. 200	₹.	3. 200	88.	002	173.	. 254	٥.	
	52222	₹.	0. 239	ð.	2. 222	3.	665.5	ð.	8.292	₹.	2.202
	160000	ð.	2. 222	₹.	0.000	₹.	0.000	1633.	. 46Ξ	a.	2. 22
	288888	ð.	2. 200	12.	. 824	ð.	8, 888	358.	.172	ŝ.	.33/
	(*************************************	8.	3. 288	3.	. 256	8.	2.200	224.	, 395	3.	. 238
	NS. Total	3.	9.000	19.	.201	88.	-, 888	2534.	1.246	17.	



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: COMFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS GNLY 1989 Levels of Income

THORNE OF AGA	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE A	GGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(00015)	(\$ MIL)	(S MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(1]K 2)
******** (5000	317	42.6	23.4	23.4	-68.7	-67.7	1.0	33.9	33. 9	.1
5000 (10000	227	53.3	42.7	42.7	295.4	298.0	2.6	155.7	157.5	1.3
10000 (15000	155	42.3	30.6	30.6	483.2	500.9	17.7	197.1	201.1	4.0
15000 (20000	118	31.2	29.1	29.1	512.8	548.7	35.8	286.7	290.5	3.9
20000 (30000	198	49.7	43.1	43.1	1039.0	1056.7	17.7	574.9	585.4	10.5
30000 (50000	237	66.1	64.6	54.6	2151.9	2179.8	27.9	1354.3	1370.2	15.3
50000 (100000	197	25.4	24.9	24.9	1319.2	1347.2		873.3	879.4	5. 1
100000 (200000	129	3.2	2.9	2.9	322.4	326.0		207.5	208.1	.7
200000 (******	121	.6	.6	.6	158.0	158.9		78.5	79.7	1.2
TOTALS	1639	316.1	261.8	261.8	6213.1	6348.5		3761.8	3905.8	44.0
	(TEMIZED)	RETURNS	DEDUCT	TONS	exe y pt	IONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	OLAN V	OLON A	OLON V	OLAN V	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	(S MIL)
******** (5000	6.2	6.2	22.7	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	6.3	83.5	84.2	86.0	36.1	.2	.2	0.0	0.0
10000 (15000	23.7	24.7	192.2	204.8	94.4	95.4	2.5	2.5	0.0	0.0
15000 (20000	20.0	22.1	157.6	188.7	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	39.6	40.0	340.1	346.5	137.1	138.0	1.3	1.9	0.0	0.0
30000 (50000	63.3	63.9	602.6	613.5	218.0	218.0	9	.9	0.0	0.0
50000 (100000	25. 1	25.1	385.9	408.2	88.0	88.0		1.3	0.0	0.0
100000 (200000	3.0	3.0	108.1	111.1	10.8	10.8		. 4	9.0	0.0
200000 (******	.6	.6	79.0	78.7	2.5	2.5		.1	0.0	0.0
TOTALS	185.2	191.9	1971.7	2058.5	737.3	740.0			0.0	0. ŭ
	TAX	(POSITIVE	PORTION)	OU	TLAYS (NES	ATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN :	X PLAN	Y CHP	INGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL			(IL) (\$	MIL) (\$	MILI	(3 MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000				.0	0.0	0.0	0.0	.8	.9	.0
5000 (10000	4.			.1	2	2	0.0	4. 1	4.2	. 1
10000 (15000	5.				-1.8	-1.8	.0	4.1	4.2	.1
15000 (20000	10.			.2	4	4	0.0	10.4	10.6	.3
20000 (30000	24.			.6	0.0	0.0	0.0	24.3	24.9	.6
30000 (50000	68.	8 69.	7	1.0	0.0	0.0	0.0	68. 9	69.7	1.0
50000 (100000	52.	8 53.	3	.5	0	0	.0	52.8	53.2	.5
100000 (200000	15.1	5 15.	6	. 1	0.0	0.0	0.0	15.5	15.6	.1
000000										

200000 (******

TOTALS

5.9

190.2

7.1

192.7

. 1

2.5

0.0

-2.4

0.0

-2.4

0.0

. 0

6.9

187.7

7.1

190.3

.1

2.6



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE SILL PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1989 Levels of Income

			Y TAXABLE		NONTAXABLE S MADE	RETURNS	WITH A CHAN	GE IN TAX L	IPBILITY	83717 Ch4N3	
INCC	ME CLASS	NONTA		TAXA	-	TAX BE	CREASES	TEX IN	CREASES		VE TTOUGEC
2.Violes	uz uchza	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	NUMBER GF RETURNS	AMOUNT OF TAX INCREASE	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE	VUMBER OF RETURNS	AMOUNT OF TAX INGREAGE	NUMBER OF RETURNS	AMOUNT OF TOX 2 PAGE
(00	LLARS)	(UNITS)	(\$ MIL)	(UNITS)	(\$ MIL)	(LNITS)	(\$ MIL)	(LNITS)	(s MIL)	(14173)	(F Y(L)
******		8.	2. 200	0.	9. 299	8.	0.000	44.	. 321	3	
5028		₹.	8. 328	8.	8. 200	0.	3. 888	5.	. 393	3.	
19299		ð.	8. 202	ð.	3. 200	2.	6. 200	11519.	. 294	2.	
15800		9.	8, 288	0.	855.5	1.	200	13686.	.112	5.	
22200		3.	3. 338	2.	2. 220	382.	227	25235.	, 491		
39666		3.	2. 800	0.	8. 288	767.	015	45218.	. 952		
58688		a.	2. 200	ð.	3. 888	583.		15810.	. 556	ð.	
144669		0.	3.000	0.	8. 208	132.	328	1785.	. 287		8.78
	(########	а.	0.000	0.	3. 200	49.	896	495.	.115		2.22
TEMIZE.	Total	2.	0. 200	2.	8. 223	2714.	139	116517.	2.422	ď,	3, 38
*****	(5888	9.	2.000	8.	3. 308	ð.	2. 220	63.	. 221	59.	. 22.
5888	19969	e.	8.888	₹.	8. 228	8.	8.000	2394.	. 075	:485.	, 35
19659	(15200	₹.	3. 208	0.	9. 298	8.	2. 208	1552.	. 255	973.	. 25
15888	(53855	0.	8.888	8.	8.000	8.	3. 326	:823.	. 853	2070.	
25696	(32666	0.	3. 299	₹.	8. 888	9.	2.228	1736.	. 235	451.	. 23
98888	1 28656	₹.	9. 899	0.	8. 388	193.	-, 206	121.	. 205	573.	
E0000	(120220	ð.	9.200	0.	3. 339	д.	ð. 2 018	2.	2.228	3.	2.00
155559	1 200000	₹.	3. 288	8.	₹.₹₹	₹.	હે. કેશ્સ	2.	6.883	₹.	2.39
220658	(}******	∂.	855.6	₹.	9. 200	ð.	2. 203	2.	2. 228	2.	
ON-ITEMI	ZE. Total	٥.	8. 288	8.	3. 208	193.	206	7755.	.283	1939.	.17
*****	¢ 5000	ð.	3. 200	ð.	2. 228	a.	3. 202	114.	. 223	53.	. 29
5000	(12008	8.	8.000	д.	8.000	2.	0. 220	2422,	. 275	1435,	. 25
12223	(15200	8.	3. 229	. 0.	3. 200	- ð.	3. 228	13290.	,149	978.	. 83
15000	(20000	ð.	3.200	8.	8.888	1.	200	:4429.	.155	2070.	. 24
20000		₹.	0. 200	ē.	3. 200	682.	227	27821.	, 531	₩ãi.	. 23
38888		ð.	3. 228	ð.	3.200	959.	-, 821	45348.	. 372	573.	88
	199999	0.	3. 228	2.	2. 200	883.	238	15810.	. 556	5.	2.00
	999998	2.	8. 393	₹.	2, 300	132.	228	1785.	. 957	€.	2.30
	*******	ð.	2. 223	₽.	3. 398	49.	-, 225	495.	. 115	₽.	2. 22
	NS. Total	8.	8. 228	3.	0. 000	2907.	-,145	124272.	2.725	5525.	.:7

*ON.. 15 FEE.. 1987

9:12 PM

Run 987



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUSTI	ED GROSS I	NCOME	TAX	ABLE INCOM	 E
INCOME CLASS	COMPLE	ACCOCCATE	OL ON Y	OLON V	~ ~ ~ ×	DI ANI V	21101105			*********
(DOLLARS)	SAMPLE (UNITS)	(000°S)	PLAN X (000°S)	PLAN Y (000°S)	PLAN X (\$ NIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
· 5000	317	42.6	23. 4	23.4	-67.7	-67.9	2	33.9	33.9	.(
5000 (10000	227	53.3	42.7	42.7	298.0	298.0		157.5	157.7	
10000 (15000	155	42.9	30.6	30.6	500.3	500.3		201.1	203.4	2
15000 (20000	118	31.2	29.1	29.1	548.7	547.9	7	290.5	295.6	5.
20000 (30000	198	49.7	43.1	43.1	1056.7	1054.7	-2.0	585.4	604.0	18.
30000 (50000	237	66.1	64.6	64.6	2173.8	2173.0	-6.8	1370.2	1403.7	33.
50000 (100000	197	26.4	24.9	24.9	1347.2	1344.6	-2.6	879.4	891.1	11.
100000 (200000	129	3.2	2.9	2.9	326.0	325.6	4	208.1	209.3	1.
200000 (******	121	.6	.6	.6	158.9	158.7	2	79.7	80.4	
TOTALS	1699	316.1	261.8	261.8	6348.5	6334.8	-13.7	3805.8	3879.2	73.
11/00hr	ITENIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	нін	ax
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL
******* (5000	5.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	0.
5000 (10000	6.3	6.3	84.2	83.6	86.1	96.4	.2	.2	0.0	0.
10000 (15000	24.7	24.7	204.8	201.4	95.4	95.8	2.5	2.5	0.0	0.
15000 (20000	22.1	22.1	188.7	182.9	69.7	69.7	1.4	1.4	0.0	0.
20000 (30000	40.0	40.0	346.5	325.7	138.0	138.1	1.8	1.8	0.0	0.
30000 (50000	63.9	63.9	613.5	572.9	218.0	218.1	.9	. 3	0.0	0.
E0000 1 100000	25.1	25.1	408.2	393.9	88.0	88.0	1.3	1.3	9.0	0.
50000 (100000	3.0	3.0	111.1	109.4	10.8	10.9	. 4	. 4	0.0	ů.
100000 (200000	3. 0									
	.6		78.7	77.7	2.5	2.5	- 1	. 1	0.0	0.

1,00,00	TAX (P	OSITIVE POR	TION	OUTLAYS	(NEGATIVE P	ORTION)	TAX (NET OF OUTL	AYSI
INCOME CLASS	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE	PLAN X	FLSN Y	CHANGE
(DOLLARS)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(S MIL)	(\$ dIL)	(\$ MiL)
******** < 5000	.8	.8	.0	0.0	0.0	0.0	.8	.8	.0
5000 (10000	4.3	4.3	.0	2	2	0.0	4.2	4.2	.0
10000 (15000	5.0	6.1	.1	-1.8	-1.8	0.0	4.2	4.3	.1
15000 (20000	11.0	11.2	.2	-, 4	4	0.0	10.6	10.8	. 2
20000 (30000	24.9	25.9	1.0	0.0	0.0	0.0	24.9	25.9	1.0
30000 (50000	69.7	72.0	2.2	0.0	0.0	0.0	69.7	72.0	2.2
50000 (100000	53.3	54.2	.9	0	0	.0	53.2	54.2	.9
100000 (200000	15.6	15.7	.1	0.0	0.0	0.0	15.6	15.7	.1
200000 (######	7.1	7.1	.1	0.0	0.0	0.0	7.1	7.1	.1
TOTALS	192.7	197. 3	4.6	-2.4	-2.4	.0	190.3	194.9	4.5





DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS:#1 ~ 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANSED INCOME

Data for: ALL RETURNS

		PRESENTL RETURN	Y TAXABLE S MADE	PRESENTLY .		RETURNS	WITH A CHAN	SE IN TAX U	IABILITY		10 x-10H D T-E1R
rum:	ME CLASS	NENTA		TAXA		TAX DE	CREASES	TAX IN	CREASES		CEDESTION
INCL	WE JUH33	NUMBER	AMOUNT OF TAX	NUMBER CF	AMGUNT OF TAX	NUMBER OF	AMBUNT OF TAX	NUMBER EF	AMOLAT LF TAX	NLX253	AMOLAT DI TAK
		RETURNS	DECREASE	RETURNS	INCREASE	RETURNS	DEDREASE	RETURNS	INGREAGE	RETURNS	J 49-33
(50	(ERALLI)	(ETINU)	(\$ #I <u>L</u>)	(CNITS)	(\$ MIT)	(ENITS)	(\$ MIL)	(EN175)	.s /!c)		(5 (11)
******	(5888	ð.	2. 200	ð.	2. 298	ð.	2. 200	4.	, 221	3.	2, 22
5555		8.	3.233	2.	8. 888	8.		737.	. 227	2.	
12000		₹.	2.200	ð.	2. 200	ð.	2. 889	2907.	. 255	2.	
:5800		۶.	9. 303	ð.	8.008	727.	800	7724.	.177		
22228		ð.	2.200	2.	0. 208	ð.	2.322	25919.	. 382		
36966		3.	8. 308	9.		1:25.	814	46383.	2, 247		
	(120000	2.	2. 388	8.	2. 200	152.	239	21244.	. 949		
	(566668	2.	0.300	₹.	9. 229	36.		:520.	.115		3.28
	(********	۵.	2. 228	0.	0. 202	ø.		472.	. 371		2.00
	Total	2.	9.288	2.	9. 300	2041.		127218.			8.29
*****	(5000	2.	8. 208	∂.	8. 200	2.	9. 999	8.	2. 282	2.	
2555	(12828	∂.	3. 388	ð.	3. 300	0.	3.223	₹.	8.222		
12222	(15000	₫.	2. 200	₹.	3.000	₹.	2. 233	2.	2.228		
15000	(58668	2.	8.008	2.	8.888	9.	8. 588	∂.		2.	
20000	(33888	0.	3. 222	8.	a. 000	₹.	8. 888	ð.	2. 220	2.	
38888	58888	ð.	3. 348	0.	8.000	8.	3. 308	a.	8.228	٥.	1.6
52020	95555	ø.	2.228	2.	0.000	ð.	2. 200	٠.5	3.220	2.	2, 23
188889	< 200000	9.	806.6	₹.	0.220	9.	5.232	è.	2.228	₹.	2.2
202000	(********	₹.	2.228	ð.	8.228	2.	3. 228	8.	2. 222	₹.	2. 0.
CN-ITEY	ZE. Total	₫.	8.888	8.	9. 269	₹.	3.383	₹.	ð. 202	ζ,	₹. 3
······	(5000	٥.	2. 200	a.	a. 220	٥.	2. 222	4.	:55.	2.	J. 20
5000		8.	0.000	ð.	8. 222	ð.		737.		₹.	
12000		٥.	2.000		2. 200	3.	25.53	2807.	. 255	1	2. 3
15289		3.	3, 398	ē.	3.200	727.	268	7724.	.177	3.	2.2
22220		8.	2. 209	8.	0.202	ð.	859.5	359:9.	. 582	2.	
25556		ð.	3. 888	0.	8.888	1126.	814	46963.	2.247	3.	
	122000	ð.	2. 200	2.	3.288	152.	203	21244.	.949	٤.	3. 3
	(332888	₹.	0. 228	2.	2.200	36.	201	1532.	.115	e.	2
	(#####################################	ð.	2. 282	ð.	2.293	ð.	3.022	472.	.27:	€.	2.2
					2. 888	2841.	224	107212.	4.583	e.	
12.0	RNS. Total	₹.	9. 220	₹.	c. 000	Cr71.	424	:0/4.6.	7,063	6.	V. S



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CNLY

81/201 /2 /	m 400	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	TED GROSS	INCOME	TAX	ABLE INCOM	
INCOME (AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLA	RS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(S MIL)	(3 MIL)	(\$ M(L)
+++++++ (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	33.9	0.0
5000 (10000	227	53.3	42.7	42.7	298.0	298.0		157.7	157.9	.1
10000 (155	42.9	30.6	30.6	500.3	500.3		203.4	206.8	3.4
15000 (118	31.2	29.1	29.1	547.9	547.9		295.6	299.2	3.6
20000 (198	49.7	43.1	43.1	1054.7	1054.7		504.0	612.7	8.6
30000 (237	56.1	64.6	64.6	2173.0	2173.0		1403.7	1412.4	9.3
50000 (197		24.9		1344.6	1344.6	0.0	891.1	893.5	2.4
100000 (129	3.2	2.9	2.9	325.6	325.6	0.0		209.6	.2
200000 (121	.6	.6		158.7	158.7	0.0		80.4	.1
TOT		1699	316.1	261.8		6334.8	6334.8	0.0		3906.4	
										•	
INCOME	C1 888	ITEXTZED	RETURNS	DEDUCT	IONS	EXEMPT	TONS	STATE TAX	CREDITS	MINT	AX
		PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLA	RS)	(0001S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)		(S MIL)	(\$ MIL)
******** (5000	6.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	6.3	6.3	83.6	83.4	86.4	86.5	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	201.4	196.9	35.8	96.9	2.5	2.5	0.0	0.0
15000 (20000	22.1	22.1	182.9	179.3	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	40.0	38.5	325.7	316.1	138.1	139.1	1.3	1.8	0.0	0.0
30000 (50000	63.9	63.3	572.9	564.1	218.1	218.1	.9	.3	0.0	9.0
	100000	25.1	25.1	393.9	391.5	88.0	88.0			0.0	0.0
100000 (3.0	3.0	109.4	109.2	10.9	10.9	. 4	. 4	0.0	0.0
	******			77.7		2.5	2.5	.1	.1	0.0	0.0
TOT	ALS			1970.4	1941.1	740.8	743.1	8.7	8.7	0.0	0.0
		784	(00017115	20271011	~:	TI AVE. /NE	1071UC 000	71000	*09 78	ובד מב מעדו	CVCI
INCOME	CLASS	IAX	(POSITIVE	PURITURE	w	TUHYS (NEC	HIIVE PUR	: ICN)	CF AH)	ET OF CUIL	H13/
		PLAN	X PLAN	Y CHA	INGE PL	AN X P	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLA	RS)	(\$ MIL	.) (\$ MIL	.) (\$ M	IIL) (\$	MIL) (MIL)	(\$ MIL)	(\$ MIL)	(S MIL)	(\$ MIL)
++++++++ (5000		8 .	8	0.0	0.0	0.0	0.0	.8	.8	0.0
5000 (10000	4.	3 4.	3	.0	2	2	0.0	4.2	4.2	.0
	15000	6.	1 6.	2	.1	-1.8	-1.8	.0	4.3	4.4	. 1
15000 (20000	11.	2 11.	3	.2	-, 4	-, 4	0.0	10.3	11.0	.2
20000 (30000	25.	9 26.	4	.5	0.0	0.0	0.0	25.9	26.4	.5
	50000	72.	0 72.	6	.6	0.0	0.0	0.0	72.0	72.6	. 6
30000 (0 61	4	.2	0	0	.0	54.2	54.4	.2
	100000	54.	.2 54.	. 49		0	• •				
	100000	5 4 . 15.			.0	0.0	0.0	0.0	15.7	15.7	.0
50000 (100000		7 15.	.7							.0



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS.#1 - 8

Data for: AL RETURNS

Plan Y: CONFERENCE PROVISION #9
INCREASED FLOOR UNDER MEDICAL DEDUCT

	PRESENTLI RETURN	Y TAXABLE S MACE	PRESENTLY RETURN		RETURAS	WITH A CHANG	SE IN TAX C	IABILITY		03 AF105 00 T-618
- t home	NENTA		TAXA		SC XAT	CREASES	TAX IA	CREASES		ieplotii).
INCOME CLASS	NUMBER CF	AMOUNT OF TAX	NUMPER GF	AMOUNT OF TAX	NUMBER CF	AMOUNT OF TAX	MLMBER QF	AXCUNT IF TAX	VLMBER OF	AYOUNT OF
(25,P_10C)	RETURNS (UNITS)	DECREASE (\$ MIL)	RETURNS (UNITS)	INCREASE (\$ MIL)	RETURNS (UNITS)	DECREASE (# MIL)	RETURNS (UNITS)	(a MIT)		0-4000 (\$ 110)
****** ; =202	۵.	a. 000	ð.	ə. əəə	ē.	a. 200	٤.	2.200	3.	2, 232
69991) 5902	8.	5. 338	ð.	8. 300	3.		737.	. 284	ċ.	2.322
12000 (15000	2.	3. 228	2.	8. 288	2.	2. 200	14127.	.112	2.	8. 223
15202 (20000	г.	8. 222	3.	8. 222	8.	3.003	3707.	.173	3.	2.222
20000 (30200	. 8.	0. 200	2.	8. 222	2.	2. 328	137:7.	.5:7	:529.	, 236
30888 (50800	3.	2. 220	e.	3. 328	0.	0.200 .		.639	3.	2.22.5
52020 (100000	3.	3. 200	₽.	8. 238	52.	205	6272.	.137	43.	. 223
\$88883 \ 288883:	€.	5.888	0.	9. 988	ð.	3. 200	231.	3:5.	2.	a. 222
329900 (*******	₹.	3. 388	ð.	8. 223	3.	9. 298	43,	.295	2.	3. 23
TEMIZE. Total	г.	3. 203	8.	3. 200	50.	385	68166.	1.522	1577.	.739
******* (5888	ð.	2. 239	ð.	3. 223	ð.	a. 24 a	0.	2.200	č.	2. 827
66621) 8225	3.	9. 200	8.	3.020	2.	3.888	2.	3, 202	₹.	355.5
66651) 6665.	г.	3. 288	8.	8.008	٥.	2. 223	ð.	2.222	2.	2. 220
15656 1 56669	٤.	2. 220	8.	2.208	e.	2.300	2.	ə. əəə	Ŷ.	2.22
22220 (30200	2.	2. 200	₫.	2. 220	∂.	3. 202	€.	2.232	₹.	2. 22
32200 : 52222	3.	2. 220	₹.	3.000	8.	8.000	ê.	8. 388	₹.	3,20
E0000 (100000	3.	3. 203	0.	2. 228	₹.	3. 222	2.	8. 222	2.	2. 229
199965 / 299663	₹.	655.5	ð.	2.260	₹.	2. 222	₹.	2. 222	ē.	8. 38
200200 (******	۶.	8. 200	٥.	856.5	∂.	8.888	3.	2. 282	2.	2.22.
VCN-ITEXICE. Total	٥.	8. 888	9.	2. 200	₽.	8.000	₽.	5. 283	è.	3. 328
5000	г.	3. 388	e.	3. 220	ā.	2. 229	2.	2. 288	2.	2.28
5260 1 16688	2.	3. 323	.5	2. 220	٥.	3. 222	737.	. 264	₹.	2, 227
. 2222 : 5855.	а.	3. 202	₹.	656.5	₹.	3. 222	14127.	:	ξ.	2. 22
99995) 99921	.5	8. 200	₹.	3.222	3.	2.200	3787.	.173	2.	2.223
30000 (30000	2.	2. 228	2.	2.220	2.	2. 222	13717.		.313.	
22828 (58888	₹.	8.888	₹.	9.999	д.	3.320			2,	
50000 (100000	2.	3. 223	2.	2. 222	E∂.	205	6272.	.137	48.	. 22
188888 (288888	₹.	2. 222	€.	8.228	2.		£31.			2. 22
255556 (*******	a.	3. 222	₽.	855.5	2.	8.538	43.		2.	
ALL RETURNS. Total	₹.	2. 299	2.	3. 228	50.	205			1577.	. 828

Policy Economics Group



Plan X: CONFERENCE BILL

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10
REPEGL SQLES TOX DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

REPEAL	SALES TAX D	EDUCTION				1989 Lev	els of Inco	owe		
	NUMBER OF	RETURNS	TAXABLE F	RETURNS	ADJUST	D GROSS 1	NCOME	TAX	ABLE INCOM	
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL
******* (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33. 9	33.9	0.0
5000 (10000	227	53.3	42.7	42.7	298.0	298.0	0.0	157.8	157.8	0.4
10000 (15000	155	42.9	30.5	30.6	500.3	500.3	0.0	206.8	206.8	0.0
15000 (20000	118	31.2	29.1	29.1	547.9	547.9	0.0	299.2	299.2	0.0
20000 (30000	198	49.7	43.1	43.1	1054.7	1054.7	0.0	612.7	612.7	0.0
30000 (50000	237	66.1	54.6	54.6	2173.0	2173.0	0.0	1412.4	1412.4	0.0
50000 (100000	197	25.4	24.9	24.3	1344.6	1344.6	0.0	893.5	893.5	0.6
100000 (200000	129	3.2	2.9	2.3	325.6	325.6	0.0	209.€	209.5	·).(
200000 (******	121	.6	.6	.5	158.7	158.7	0.0	30.4	30.4	0.0
TOTALS	1699	316. i	261.8	261.8	6334.8	6334.8	0.0	3906.4	3996.4	0.0
	ITEMIZED	RETURNS	DEDUCT	IONS	EXE YP T:	IONS	STATE TAX	CREDITS	MINT	ax
INCOME CLASS									OLAN Y	PLAN Y
	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	L PLAIR I
(DOLLARS)	PLAN X (000°S)	PLAN Y (000°S)	PLAN X (\$ MIL)		PLAN X (\$ MIL)			PLAN Y (\$ MIL)	(\$ MIL)	
******* (5000	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL) 31.5	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
	(000°S) 6.2 6.3	(000°S) 6.2 6.3	(\$ MIL) 22.8 83.4	(\$ MIL) 22.8 83.4	(\$ MIL) 31.5 86.5	(\$ MIL) 31.5 86.5	.0 .2	(\$ MIL) .0 .2	(\$ MIL) 0.0 0.0	(\$ MIL) 0.0 0.0
5000 (10000 10000 (15000	(000°S) 6.2 6.3 24.7	(000°S) 6.2 6.3 24.7	(\$ MIL) 22.8 83.4 196.3	(\$ MIL) 22.8 83.4 196.9	(\$ MIL) 31.5 86.5 96.9	(\$ MIL) 31.5 86.5 96.9	0. .0 .2 2.5	.0 .2 2.5	(\$ MIL) 0.0 0.0	0.0 0.0 0.0
5000 (10000 5000 (10000 10000 (15000 15000 (20000	6.2 6.3 24.7 22.1	6.2 6.3 24.7 22.1	(\$ MIL) 22.8 83.4 196.9 179.3	(\$ MIL) 22.8 83.4 196.9 179.3	(\$ MIL) 31.5 86.5 96.9 63.7	(\$ MIL) 31.5 86.5 96.9 69.7	.0 .2 2.5 1.4	.0 .2 2.5 1.4	(\$ MIL) 0.0 0.0 0.0	0.0 0.0 0.0 0.0
5000 (10000 10000 (15000 15000 (20000 20000 (30000	6.2 6.3 24.7 22.1 38.5	6.2 6.3 24.7 22.1	(\$ MIL) 22.8 83.4 196.9 179.3 316.1	(\$ NIL) 22.8 83.4 196.9 179.3 316.1	31.5 86.5 96.9 69.7 139.1	(\$ MIL) 31.5 86.5 96.9 69.7 139.1	.0 .2 2.5 1.4 1.8	.0 .2 2.5 1.4 1.3	(\$ MIL) 0.0 0.0 0.0 0.0 0.0	(\$ MIL: 0.0 0.0 0.0 0.0
5000 (10000 5000 (10000 10000 (15000 15000 (20000	6.2 6.3 24.7 22.1 38.5 63.3	6.2 6.3 24.7 22.1 38.5 63.9	(\$ MIL) 22.8 83.4 196.9 179.3	22.8 83.4 196.9 179.3 316.1 564.1	31.5 86.5 96.9 69.7 139.1 218.1	(\$ MIL) 31.5 86.5 96.9 69.7 139.1 218.1	.0 .2 2.5 1.4	.0 .2 2.5 1.4 1.3	(\$ MIL) 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0
5000 (10000 10000 (15000 15000 (20000 20000 (30000	6.2 6.3 24.7 22.1 38.5 63.3	6.2 6.3 24.7 22.1	(\$ MIL) 22.8 83.4 196.9 179.3 316.1	(\$ NIL) 22.8 83.4 196.9 179.3 316.1	31.5 86.5 96.9 69.7 139.1	(\$ MIL) 31.5 86.5 96.9 69.7 139.1	.0 .2 2.5 1.4 1.8 .9 1.3	.0 .2 2.5 1.4 1.3 .9	(\$ MIL) 0.0 0.0 0.0 0.0 0.0	(\$ MIL 0.0 0.0 0.0 0.0 0.0 0.0
\$10000 (5000) \$000 (10000) \$10000 (15000) \$15000 (20000) \$20000 (30000) \$30000 (50000) \$50000 (100000) \$100000 (200000)	6.2 6.3 24.7 22.1 38.5 63.9 25.1	6.2 6.3 24.7 22.1 38.5 63.9 25.1 3.0	22.8 83.4 196.9 179.3 316.1 564.1 391.5	22.8 83.4 196.9 179.3 316.1 564.1 391.5	31.5 86.5 96.9 69.7 139.1 218.1 88.0 10.9	(\$ MIL) 31.5 86.5 96.9 69.7 139.1 218.1 88.0 10.9	.0 .2 2.5 1.4 1.8 .9 1.3	.0 .2 2.5 1.4 1.3 .9 1.3	0.0 0.0 0.0 0.0 0.0 0.0 0.0	(\$ MIL 0.0 0.0 0.0 0.0 0.0 0.0 0.0
\$1000 (10000 \$000 (15000 \$1000 (15000 \$15000 (20000 \$20000 (30000 \$30000 (50000 \$50000 (100000	6.2 6.3 24.7 22.1 38.5 63.9 25.1	6.2 6.3 24.7 22.1 38.5 63.9 25.1 3.0	22.8 83.4 196.9 179.3 316.1 564.1 391.5	22.8 83.4 196.9 179.3 316.1 564.1 391.5	31.5 86.5 96.9 69.7 139.1 218.1 88.0	(\$ MIL) 31.5 86.5 96.9 69.7 139.1 218.1 88.0 10.9	.0 .2 2.5 1.4 1.8 .9 1.3 .4	.0 .2 2.5 1.4 1.3 .9 1.3 .4	0.0 0.0 0.0 0.0 0.0 0.0	(\$ MIL 0.0 0.0 0.0 0.0 0.0 0.0

73.400.00			TAX (P	OSITIVE POR	TION)	OUTLAYS	(NEGATIVE P	ORTICN)	TAX (NET OF OUTL	AYS)
INCOME		LASS	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLL	AR	IS)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
*******	(5000	.8	.8	0.0	0.0	0.0	0.0	.8	.8	0.0
5000	(10000	4.3	4.3	0.0	2	2	0.0	4.2	4.2	0.0
10000	(15000	6.2	6.2	0.0	-1.8	-1.8	0.0	4,4	4,4	0.0
15000	(20000	11.3	11.3	0.0	4	-, 4	0.0	11.0	11.0	9.0
20000	(30000	25.4	26.4	0.0	0.0	0.0	0.0	26.4	26.4	0.0
30000	(50000	72.6	72.6	0.0	0.0	0.0	0.0	72.6	72.6	0.0
50000	(100000	54.4	54.4	0.0	0	0	0.0	54.4	54.4	0.0
100000	(200000	15.7	15.7	0.0	0.0	0.0	0.0	15.7	15.7	0.0
200000	(+	*****	7.1	7.1	0.0	0.0	0.0	0.0	7.1	7.1	0.0
T	OTA	NLS	198.9	198.9	0.0	-2.3	-2.3	0.0	196.5	196.5	0.0



Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

THEOME OF SEC	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE 1	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	* (\$ MIL)	(\$ MIL)
******* (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	33.9	0.0
5000 (10000	227	53.3	42.7	42.7	298.0	298.0	0.0	157.5	157.7	1
10000 (15000	155	42.3	30.6	30.6	500.3	500.3	0	296.8	206.8	0
15000 (20000	118	31.2	29.1	29.1	547.9	547.9	0.0	299.2	238.3	9
20000 (30000	198	49.7	43.1	43.1	1054.7	1047.9	-6.8	612.7	305.2	-7.4
30000 (50000	237	65.1	64.6	64.6	2173.0	2173.0	0.0	1412.4	1408.7	-3.7
50000 (100000		25.4	24.9	24.9	1344.6	1344.6		893.5	388.9	-4.5
100000 { 200000		3.2	2.9	2.9	325.6	325.6			207. 9	-1.8
200000 (######		.6					0.0			
TOTALS	1699					6328. 1				-19.3
	ITEHIZED	RETURNS	DEDUCT	TONS	EXEMPT	IONS	STATE TAX	CREDITS	HINT	ΑX
INCOME CLASS	OLON Y	OI ON V	DI ON Y	OLONE V	OL ONL V	DI ON V	OLAN V	DLCN V	OLON V	OLON V
(DOLLARS)	PLAN X (000°S)	PLAN Y (000°S)	PLAN X (\$ MIL)	PLAN Y	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
******** (5000	6.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000		6.3	83.4	83.5	86.5	86.5			0.0	0.0
10000 (15000		24.7	196.9	196.9	96.9	36. 3			0.0	0.0
15000 (2000)		22.1	179.3	180.3	69.7	69.7			0.0	0.7
20000 (30000		40.3	316.1	324.0	139.1	138.9				0.0
30000 (50000		54.4	564.1	567.9	218.1	218. 1			0.0	0.0
50000 (100000		2 5. 1	391.5	396.1	88.0	88.0			0.0	0.4
100000 (200000		3.0	109.2	111.0	10.9	10.9			0.0	0.0
200000 (######			77.7	78.5	2.5				0.0	0.6
TOTALS	190.3	192.7	1941.1	1360.9	743.1	742.3	8. 7	5.4	0.0	0.0
CHOOME OF SOR	TAX	(POSITIVE	PORTION)	ou	TLAYS (NEG	ATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	Y CHA	INGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL) (\$ MIL	.) (\$ }	(IL) (\$	MIL) (\$	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
****** (500				0.0	0.0	0.0	0.0	.8	.9	0.0
5000 (1000)						2	0.0	4.2	4.2	
10000 (1500				.0	-1.8	-1.8	0.0	4.4	4.4	.0
15000 (2000)	11.	3 11.	. 4	.0	4	4	0.0	11.0	11.0	. (
20000 (3000	26.	4 27.	0	.6	0.0	0.0	0.0	25.4	27.0	. 1
	72.	6 72.	6	0	0.0	0.0	0.0	72.6	72.6	(
30000 (5000				0	0	0	.0	54.4	54.3	-, 1
30000 (5000) 50000 (10000)) 54.	4 34.	3	• •	0	• ∨				
50000 (10000										
	15.	7 15.	8	.1	0.0	0.0	0.0	15.7 7.1	15.8 7.1	.1 (

Policy Economics Group

Policy Economics Group Personal Income Tax Model

PHANCH ROP CETCEFFR EVELTER TO RESEMBLY DAY SEARCH MOT ETATE TO POSTUCESRIESC

Plan X: CONFERENCE BILL

Income Classifier: EXFANDED INCOME

FREVISIONS #1 - 18

Data for: ALL RETURNS

Plan Y: CONFERENCE PROVISION #11 PEPEPL ITO

1989 Levels of Income

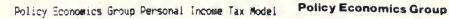
	SPESENTL RETURN	Y TAXABLE	PRESENTLY		RETURNS	ADTH A CHRW	SE IN TAX L		9ETURN 0.4463	3 Arii-
** 07T 0 407	NENTA		TAXA			CREASES	TAX IN	0724523	TYPE CF	DED LITTER
INSTANT CHASE		ANCUNT SF TAX	0F		NUMBER CF	AMCENT OF TAX		AYOUNT DE TEX	25	
(221_475)	RETURNS (UNITS)					DECREASE (\$ MIL)				
E222	2.	2.220	2.	2. 388	٥.	2. 220	2. 1882.	2, 223		3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 -
2000 (10002	3.	555.5	2.	5. 322	δ.					
12828 (15828	ð.	2. 222	2.	2. 222	٥.					
\$556E) \$502:	ð.	3.238	<i>2.</i>	2.222	2.					2. 20 2. 22
22202 (38000	. 2.	8. 228		2.228	3746.					
53555 / 58555	۲.	886.6	2.	55.55	2599.		:885.			2.22.
53233 (162262	3.	9. 323	3.	2.282	3477.		1254.			
. 23752 () 23753.	5.	9.239	2.	6.000	525.			. 539		
200000 (*******	3.	2.222	2.	2. 263			.45.			2.22
ITEVIZE. Total	٤.	3. 288	۲.	8.228	10549.	-, 193	79:5.	.213	3 6.0	
******* (5222	٤.	2.222	ð.	2.222	۲.			2. 202		2, 20
E222 / 10020	₹.	3. 322	₹.	225.5	г.		183.	.214	3.	
65521 : 6556.	2.	2. 222	2.	2. 328	٥.5	2. 222		.233		
89998) 866B.	ζ.	3, 229	8.	2.280	₹.	3, 322	292.			0.07
22300 (32200	3.	8. 282	₹.	2. 222	2.	8. 228	3225.			
32228 (T2222	ō.	3. 328	₹.	2.222	486.	₹33	353.	.7:3	721,	23
E2382 (138288	ъ.	3.228	٠.5	2. 200	43.	-, 214	ES.	. 223	-å.	
595555) 555551	٥.	3. 339	۶.	3. 222	2.	3.206	₹.	2. 222	₹.	
222222 *******	7	3.323	2.	8. 223	2.	2. 282	2.	5.223	2.	2 22
	2.	8. 228	₹.	8.228	533.	-, 847	4557.	.527		.3*
5222	2.	2, 220	,	2. 202	ð.	2.688	2.	2, 222	2.	3 33
5555: 5555	₹.	₹. ₹₹₹	۲.					, 3:E		
.2322 (.E328	ð.	2. 228	2.	2. 380	ē.	8. 382	1444,	, 235		2. 12
	₹.	3. 223	₹.	555.5	ð.		1947.		:	
	:.	2.223	3.	5. 228	3748.	227			181	
20023 (32822			č.	855.5	3665.	885		, 363	F1:.	
85557) 55555 	2.	2, 222	č. 2.	3. 222	3525.	122			+3.	
E2222 (:22020	2.	2. 222				898		. 225	2.	2.23
555555 35555.	2.	5.222	₹.	2, 228	528.	253			2.	2, 22
222232 (+++++++	2.	2. 022	2.	25.53	196.					
ALL RETURNED Total	₹.	5. 588	7.	5. 258	11482.	-, =47	12779.	1, 1, 5	:::::	

Y 10 12 120 120

7:17 2M

** Fig. 311







Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12 EYDONNER EDONER THOME COURT Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY 1989 Lavale of Income

EXPANDE	D EARNED IN	COME CREDIT				1989 Le	vels of Inc	one		
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOME	
INCOME CENSS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	317	42.6	23.4	23.4	-67.9	-67.3	0.0	33.9	33.9	0.0
5000 (10000	227	53.3	42.7	42.7	298.0	298.0	0.0	157.7	157.7	0.6
10000 (15000	155		30.6	30.6	500.3	500.3	0.0	206.8	210.2	3.4
15000 (20000	118	31.2	29.1	29.1	547.9	547.3	0.0	298.3	298.3	. (
20000 (30000	138	49.7	43.1	43.1	1047.3	1047.3		605.2	605.2	0.0
30000 (50000	237	66.1	54.5	54.5	2173.0	2173.0		1408.7	1408.8	.0
50000 (100000	197	26.4	24.9	24.9	1344.6	1344.6	0.0	888.9	888.9	0.0
100000 (200000	129	3.2	2.3	2.3	325.6	325.6		207.8	207.8	0.0
200000 (******	121	.6						73.6		9.0
TOTALS	121 1699	316.1	261.8	261.9	6328. 1					3.4
	17091700	RETURNS	DEDUCT	TONG	SYEMOT	TONG	STATE TAX	COENTIC	MINT	ay
INCOME CLASS	TICALLED	RETURNS -	DEDOCT	1042	EXCUPI	10/15	SINIC INA	CKEDITA		
(DOLLARS)	PLAN X (000°S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)			PLAN Y (\$ MIL)		PLAN Y (\$ MIL)
+******* (5000	6.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	6.3	6.3	83.5	83. 4			.2		0.0	0.0
10000 (15000	24.7		196.9	193.6	ac a	96. 9	2.4	2.4		0.0
15000 (20000	22.1	22.1	180.3	180.2	69.7	60.7	1.3	1.3	0.0	0.0
20000 (30000	40.3	40.3	324.0	324.0	138.9		.7		0.0	0.0
									0.0	0.0
30000 (50000	64.4		567.9	567.8	218.1	218.1				
50000 (100000	25.1	25.1	396.1	396.1	88.0	88.0			0.0	0.4
100000 (200000	3.0		111.0	111.0	10.9				0.0	0.0
200000 (******	.6		78.5		2.5				0.0	0.0
TOTALS	192.7	192.7	1960.9	1357.4	742.8	742.9	5.4	6.4	0.0	. 0.0
INCOME CLASS	TAX	(POSITIVE	PORTION)	00	TLAYS (NEE	SATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
(DOLLARS)	PLAN (\$ MIL	X PLAN) (\$ MIL		NGE PL	AN X F	PLAN Y		PLAN X (\$ MIL)		CHANGE
(DULLARS)	: # ITIL	./ (* 1112	7 (≱ l¹	107	(1777) /4	, ILLE	W HILL		(* 1112)	(4 (1)
******* (5000					0.0	0.0	0.0	.8	.6	0.0
5000 (10000	4.				2	2	0.0	4.2	4.2	0.0
10000 (15000	6.				-1.8	-1.8	.0	4.4	÷.5	• 1
15000 (20000	11.			.0	4	4	0.0	11.0	11.0	. (
20000 (30000	27.			0.0	0.0	0.0	0.0	27.0	27.0	0.1
30000 (50000	72.			.0	0.0	0.0	0.0	72.6	72.6	. (
50000 (100000	54.			0.0	0	0	0.0	54.3	54.3	0,0
100000 (200000	15.			0.0	0.0	0.0	0.0	15.8	15.8	0.0
500000 (######	7.			0.0	0.0	0.0	0.0	7.1	7.1	0.0
TOTALC	100	c 100	7	4	4.2	.0.7	^	107.2	107 /	1

TOTALS

199.6

139.7

-2.3

.1

-2.3

.0

197.3 197.4

. 1



Policy Economics Group Parsonal Trooms Tax room!

QUETRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTHAIN

Plan () CONFERENCE BILL

Income Classifien: EXPONED INCOME

PREVISIONS #1 - 11

Data for: ALL RETURNS

Fian V: CONFERENCE PROVISION #12 EXPANSED EARNED INCOME CREDIT

1989 Levels of Troops

		Y TAXABLE S MADE	PRESENTLY		327,313	MITH 4 2-24	EE EN TAX L	1331117	FETURA Individu	
		XASLE	7exe	•	TRX DE	CREASES	****	375A323		
INDIYE BLAES	13.54.57 55.	AXCUNT OF TAX	VLMSER 35	AKILNI EF TAX	VLYBER SF	TE LEX SACITYL	NUMBER EF	440_47 [F 748	12.727	
				_		_				- 1
(00	RETURNE (ETIVITS)	DECREASE (\$ YIU)	RETURNS (UNITS)	INDREASE (\$ /IL)	RETURNS (LNITS)	CECREAGE (\$ Mil)	RETURNS (LNDTS)	NOTES :: (1)	#ITLENE (14175)	1, 4, 3E 3, 4, 17,
******** : E222	2.	8. 220	3.	8.233	2.	3. 222	2.	3. 232	2.	2. 22.
5332 : 13326	2.	252.5	₽.	3. 232	.5	6.399	2.	3.022		2. 223
6565. * 5555.	3.	2. 288	2.	2. 232	3.	2. 282	EE44.	.123	5.	2 ***
59993) 5003.	2.	5. 262	2.	565.5	2.	2. 202	582.	. 262	è.	2.22
20060 : 5000	٠,5	8. 243	∂.	3. 232	2.	2. 228	2.	2, 222		2. 222
30302 (52000	ď.	655.6	ð.	3. 200	ð.	2.202	7:7.	. 222	.5	3.322
E2228 (:22888	3.	2. 220	2.	3. 222	ē.	2. 223	٥.	3, 232	2.	3 937
.22228 (285228	2.	5. 558	3.	5. 303	₹.	2. 220	è.	3. 222	3	2.22
222322 (********	3.	2, 222	۶.	8. 282	8.	3.722	2.	2. 222	3	2. 303
TEVIZE. Total	ζ,	2, 220	ž.	2. 322	٥.	3.388	7362.	.:25	2.	2, 252
. 2"		0,000	Ç.	2.066		2.00	° ii) tis #	,	**	6, 646
****** (5200	۶.	2.223	2.	2. 222	₹.	2, 223	3.	2. 222		2. 222
2068 (19695	2.	8.228	₹.	2.298	2.	8.788	ê.	3.322	₹.	8. FRE
12003 (15003	ξ,.	3. 202	2.	8.028	2.	2. 220	2.	2, 222		1.163
15210 / 22228	٤.	2. 228	₹.	2.220	č.	2.222	₹.	5,023	2.	2.23
22323 (32883	٤.	3. 222	ð.	2. 220	3.	2. 288	č.	2, 333	2.	2, 227
23355 / 23563	٥.	\$35.6	2.	2.220	₹.	2. 322	ē.	5553.5	6.	0.000
52228 (122228	2.	3. 220	2.	2. 222	2.	2, 222	2.	2. 222	2.	2, 220
135255 , E55666	2.	832.5	0.	3. 222	3.	8. 228	٤.	5. 333	3.	3. 207
222222 .++++++	a.	2. 222	2.	3. 322	2.	2, 222	2.	2, 282		3 333
NEN-ETEMIZE. Total	2.	2.200	₹.	2,300	ð.	555.5	٤.	2, 320	i.	1.23
****** (5802	2.	2, 222	ð.	655.5	ð.	2. 222	2.	2, 228	2.	2, 223
5020 (10000	3.	2. 228	8.	2.279	٤.	2. 220	.3	5,202		2.283
12220 (15200	2.	855.6	ð.	2. 200	₹.	2.232	2244.	2 =		
15000 (20000	₹.	9. 208	₹.	8. 228	2.	85.5	522.	. 262	2.	
	2.	9. 294	ð.	8. 200	2.	3. 202	2.	2. 202	2.	2. 22.
						8. 202	717.	. 258		2, 283
30000 (50000	e.	9. 996	₹.	9.000	8.				2.	
50000 (100000	8.	3. 200	ě.	8. 298	ð.	2.220	0.	2. 222		2. 22
188888 (288888	₹.	8. 888	2.	3. 239	0.	8. 888	€.	2, 222	3.	2.18
288888 (*******	2.	9. 200	7.	3. 200	ð.	9. 556	2.	2. 233	2.	2.223
ALL RETURNS. Total	8.	9. 888	0.	8.869	₹.	8. 269	7962.	25:.	€.	8.20

MgN.. 16 FEB.. 1987 9:18 FM +← Run 312





Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

11100HE 01 000	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOME	Ē
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	33. 9	0.0
5000 (10000	227	53.3	42.7	42.7	298.0	298.0	0.0	157.7	157.7	0.0
10000 (15000	155	42.9	30.6	30.5	500.3	500.3	0.0	210.2	210.0	1
15000 (20000	118	31.2	29.1	29.1	547.9	547.9	0.0	298.3	298.2	2
20000 (30000	198	49.7	43.1	43.1	1047.9	1047.9	0.0	605.2	5.503	0
30000 (50000	237	66.1	64.6	64.6	2173.0	2173.0	0.0	1408.8	1408.2	6
50000 (100000	197	26.4	24.9	24.9	1344.6	1344.6	0.0	888.9	888.7	3
100000 (200000	129	3.2	2.9	2.9	325.6	325.6	0.0	207.3	207.7	0
200000 (******	121	.6	.6	.6	158.7	158.7	0.0	79.6	79.5	0
TOTALS	1699	316.1	261.8	251.8	6328.1	6328.1	0.0	3890.5	3889.2	-1.3
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	TONS	STATE TAX	CREDITS	MINT	ΑX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(00015)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)		(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	6.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	5.0
5000 (10000	6.3	6.3	83.4	83.4	86.6	86.6	.2	.2	9,9	0.0
10000 (15000	24.7	24.7	193.6	193.7	96.9	96.9	2.4	2.4	0.0	0.0
15000 (20000	22.1	22.1	180.2	180.4	69.7	69.7	1.3	1.3	0.0	0.0
20000 (30000	40.3	40.3	324.0	324.0	138.9	138.9	.7	.7	0.0	0.0
30000 (50000	64.4	64.4	567.8	568.4	218.1	218.1	.5	.6	0.0	0.0
50000 (100000	25.1	25.1	396.1	396.3	88.0	88.0	1.0	1.0	0.0	0.0
100000 (200000	3.0	3.0	111.0	111.0	10.9	10.9	.1	.1	0.0	0.0
200000 (******	.6	.6	78.5	78.5	2.5	2.5	.0	.0	0.0	0.0
TOTALS	192.7	192.7	1357.4	1958.6	742.9	742.9	٤.4	6.4	0.0	0.0
	TAX	(POSITIVE	PORTION)	ou	TLAYS (NE	SATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	X PLAN	Y CHA	INGE PL	AN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(\$ MIL	.) (\$ MIL	_) (\$ }	(IL) (\$	MIL) (4	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000				0.0	0.0	0.0	0.0	.8	.8	0.0
5000 (10000	4.			0.0	2	2	0.0	4.2	4.2	0.0
10000 (15000	6.		.3		-1.8	-1.8	0	4.5	4.5	0
15000 (20000	11.			0	-, 4	-, 4	0.0	11.0	11.0	0
20000 (30000	27.	0 27.	.0	0	0.0	0.0	0.0	27.0	27.0	0
30000 (50000	72.	6 72.	.5	0	0.0	0.0	0.0	72.6	72.5	0
50000 (100000	54.	3 54.	.3	0	0	0	0.0	54.3	54.3	0
100000 (200000	15.			0	0.0	0.0	0.0	15.8	15.8	0
200000 (******	7.		. 1	0	0.0	0.0	0.0	7.1	7.1	0
								137.4	197.3	1



DISTRIBUTION OF STOTE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

REFEAL POLITICAL CONTRIBUTION CREDIT

Income Classifier: EXPONDED INCOME

Data for: ALL RETURNS

		Y TAXABLE	PRESENTLY		7271/393	WITH A CHAN	SE IN TAX L	ipaility		\3 x-13-
TURKER TO CAN	NONTE	_	TAXA		פס אפר	232355	728 70	******		
INCOME ILABB	YUMBER	4417V4	NUMBER	AYCUNT	YUYSER	5450A.	NUMBER	SMC_VT	/_ *222	ektian te
	F	17 TRX	₹.	OF TAX		IF THY		DF TAX	17	721
	STELLE	38437530	PETURNS	:NOFEFEE	FET. 348	CECAEPEE	FETUR\\$: :::::::	FET_843	1-4/32
(0011439)	(UNITS)	(\$ 712)	(3)(13)	(5 Y[_)	(UNITS)	(\$ %[_/	.14373)	. 3 4 1, 2		: (
							,			
5022 - 2022	2.	2, 222	ζ.	2.222	2.	3, 333	2.	2.283	2.	
5000 . 10000	ξ,	355.5	ζ.	3. 222	3.	3.238	2.	3. 255	3,	5.333
155531 155551	2.	2.202	3.	2, 000	3261.	-, 224	3.	3. 323	• •	
22222 22222	2,	2,232	2.	9. 526	5243.	312	.5	5, 302		Citie
20000 . 20000	2.	2, 223	ð.	3. 223	379.	-, 202	2.	3. 222		1,123
10000 . 50000	3.	3. 555	2.	8.828	3953.	-, 641	:57.	, 222	2.	
22222 1 122222	2,	2,220	2.	3, 323	1237.	223	-5.	.232	2.	1, 101
169659 1 500906	٥.	5.522	₹.	9.200	T24.	-, 284	3.	2.222	2.	
202028 (******	2.	2.323	2.	5.35.6	.48.	283	2.		1.	2, 223
Tetai	٥.	2. 200	ζ.	2.828	23823.	-, 325	344.	.222	₹.	33333
(E222	Ž.	0.200	3.	2, 120	ε,	2, 228	2.	3, 232	1	
5335 . 3328	٥.	55.58	3.	3. 222	3.	3. 223	₹.	2, 222		
.2222	2.	1. 222	.3	2. 222	.5	3, 228	3.	2, 222	3.	1.713
15888 + E0002	3.	3, 222	2.	2,239	a.	553.5		3,322	ĉ.	2
ESSSS . ESSSS		8. 238	٤.	5, 293	3.	3, 222	3.	2, 222		1.220
52858 (528 82	.5	3. 328	۲,	555.5	ξ,	555.5	ξ,	5555.5	2.	2. 828
F2 202 12 8 202	2	2. 322	2.	2, 292	٤.	2, 222	2.	2, 223		2. 323
35555 61551.	2.	2, 220	ž.	23.22	3.	2, 288	2	2, 223		3,320
		555.5	2.		3.	2, 222	٤,	3, 328	• •	2 444
INTERNATION OF THE PARTY OF THE	ζ.			2, 282			e. 2.	2.322	• •	- 4
],-::::::::.	3 10 0	<i>ଅ. ଅବର</i>	۶.	ð. 388	2.	2,833	<i>(,</i>	6,606	• •	41624
5223	2.	3. 223	٥.	3. 223	3.	2. 222	3.	2. 232	4 h.t	*5 655
F111 11722	2.	357.5	ξ.	333.3	₹.	8. 888		0.222	6 4	0.800
.:::: .E317	3.	551.5	2,	2. 222	3351.	-, 224	3.		6.4	
15108 / B0000	₹.	355.5	€.	5.302	5842,	-, 3, 3	.5	2.282	Ü.,	
E2326 : 32328	2.	1. 222	.5	555.5	573.	222		1.113	2.	2.22
25552 v 25552	₹.	5. 202	٤.	3.022	3953.	241	133,	.222		2,222
50222 1 22222	2.	3.033	3.	2. 222	3237.	-, 223	-5.	.225	3.	
.00000 - 200000	۲.	2. 265	٥.	2.200	774.	-, 224	2.	3, 300		5, 800
222223 (4444444	2,	2. 202	2.	2.223	. 4ô.	283	2,	555.1		2.603
	8.	2.222	٥.	2.028	33833.	-, 265	20.4.	. 323	-	2.222
The The ATTIVES AND A	٥.	2.000	٥,			1,045		1664	5.4	61666



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

	CACIF 1 1011						7613 O: 111C			
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS I	INCOME	TAX	ABLE INCOME	
	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(000,2)	(00015)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(2 MIF)
******* (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	33.9	0
5000 (10000	227	53. 3	42.7	42.5	298.0	298.0	0.0	157.7	157.3	.2
10000 (15000	155	42.9	30.6	30.6	500.3	500.3	0.0	210.0	210.9	. 3
15000 (20000 20000 (30000 30000 (50000 50000 (100000	118	31.2	29.1	29.1	547.9	547.9	0.0	298.2	301.2	3.0
20000 (30000	198	49.7	43.1	43.1	1047.9	1047.9	0	605.2	616.1	10.9
30000 (50000	237	66.1	64.6	64.6	2173.0	2173.0	0	1408.2	1440.7	32.6
50000 (100000	197	26.4	24.9	24.9	1344.6	1344.6	0.0	888.7	907.4	18.7
100000 (200000	129	3, 2	2.3	2.9	325.6	325.6	0.0	207.7	208.7	1.0
200000 (******	121	.6	.6	.6	158.7	158.7	0.0	79.6	79.9	. 3
TOTALS	1699	316.1	261.8	261.8	6328.1	6328.1	0	3889.2	3956.7	57.4
	ITEMIZED	RETURNS	DEDUCT	IONS	exempt	IONS	STATE TAX	CREDITS	MINT	ΑX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)		(000°S)								
5000 (10000 10000 (15000 15000 (20000 20000 (30000 30000 (50000 50000 (100000 100000 (200000	6.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	6.3	5.8	83.4	83.3	36.6	86.5	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	193.7	192.7	96.9	97.1	2.4	2.4	0.0	0.0
15000 (20000	22.1	19.0	190.4	177.4	69.7	63.7	1.3	1.3	0.0	0.0
20000 (30000	40.3	. 40.0	324.0	313.2	138.9	138.8	.7	.7	0.0	0.0
30000 (50000	64.4	61.8	568. 4	535.6	218.1	218.1	.6	٠6	0.0	0.0
50000 (100000	25.1	25.1	396. 3	377.6	98.0	88.0	1.0	1.0	0.0	0.0
100000 (200000	3.0	3. 0	111.0	110.0	10.9	10.9	.1	.1	0.0	0.0
200000 (******	-6	- 6	78.5	78. 2	2.5	2.5	.0	.0	0.0	0.0
TOTALS	192.7	186.2	1958.6	1890.8	742.9	743.0	6.4	6.4	0.0	
	TAX	((POSITIVE	PORTION)	au	TLAYS (NEE	SATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS		X PLAN								CHANGE
(DOLLARS)	(\$ MIL	_) (\$ MIL	_) (\$ M	IIL) (\$	MIL) (4	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000		.8		0	0.0	0.0	0.0	.8	.8	0
5000 (10000	4.		. 4	.0	2	2	0.0	4.2	4.2	.0
10000 (15000	6.				-1.8	-1.8	0	4.5	4.6	.0
15000 (20000	11.	4 11.	.5	.1	4	4	0.0	11.0	11.1	. 1
20000 (30000	27.	.0 27.	.7	.7	0.0	0.0	0.0	27.0	27.7	.7
30000 (50000	72.	5 74.	9	2.4	0.0	0.0	0.0	72.5	74.9	2.4
	54.			1.6	0	0	.0	54.3	55.9	1.6
50000 (100000	JT		1 2	1.0	• •					
				.1	0.0	0.0	0.0	15.8	15.9	. 1
50000 (100000	15. 7.	.8 15.	.9					15.8 7.1	15.9 7.1	.1



Files de CONFERENCE BILL

Income Classifier: EXECADED INCLEE

FREVIETENS #: - 13

Flan V: IONFERENCE FROVISION #14

Data Fort ALL RETURNS

POSTER EXEMPTION

1989 Levels of Income

	- 15557 L	Y TAXABLE B MASE	SELT SA	NONTAXABLE S MADE	\$£71.755	4079 A C-95	38 DA 78Y L	1/2111TV		
110772 11075	11-21-2	XABLE	Taxa	9LE	TAX DE		72. N	1:5:000	7/15 35	
(1) gap 12 mm*43	NEMEER	242017	_====	34001	/LXGER	797147	V_YEER	2421.7	1.00	3411.7 12
	Œ	IF TAX	17	OF TAX	27					
				11.032488						
331_435;	(ETINA)	(\$ %[1])	(STIML:	(\$ "T_)	(LNITS)	(5 /14)	24075)	5 Mil.	- vi = 1.	- :
	2.	3, 222	3.	5, 222	.13.	-, 22.	ω _e		3	
2002 / 18002	3.	555.5	2.	2, 222	23.	222	3332.	. 223		
1111	3.	2.222	2.	2, 222	321	-, 24.	1717,			
F717 7333	2		2.	2. 228	==:::	235	14734,		21-0.	,317
2022 (2022) 2022 (2022)	2.		₹.	555.5	SESE.	-, 34-5	2511-7			
20000 S0000 '	3,		3,	2. 222	3277.	235	55522.		::::.	.22.
11221				2. 222	333.		22533.		2.	1.122
.33232 122323	3.			2. 322	772,	824	.217.		2.	
222222 ++++444	3.			2. 233	ŝį.	-, 883				
TEMIE. Total		2. 222	ē.	2. 222	35726.	-, 233 -, 237	136467.			
. 17.11.	۷.	6.066	٤.	i, (()	23:40.	7,267	.2040/.	-, .=2	22.77	
	7.	2, 222	٤.	2. 223	2.		٠.5		2	
5555. 5555	2.	2.222	۶.	55.532	€.	515.5		21.222		
.2007 .E300	3.	3. 228	a.	2. 222	7.	2. 222	3.	2, 222	2.1	
5553 555E.		551.5	2.	₹. ₹₹₹	43.	-, 22:	2.	2.112		221
55555 55555	2.	855.5	۲.	2, 222	áā.	228	3.	2. 223	::.	- 513
31393 31653	2.		ð,	855.6	2,	5.57.5	2.	650.	٦.	.:22
50000 v 100000	.5	2. 222	٥.	8. 233	2,		ż.	3, 223	2.	1.172
.22222 : 522312	1		.5		٥.			3, 222		
202222 ++++++	٤.		2.	2. 222	3.			57.555	4	
CHIEFTE. THE		2.222			.15.			. 222		
	,	1 202	3	1 212	4 . 3	3/3 (* 1 7	•	, 44°
	٥.		2.	3. 286		201	*,	1000	5.4	41664
	2.	2.220	ě.	2.000	227	626		2	-11.	
.1400 .2000		2.223		2. 223				. 254		
MARS 1 MARS.	2.	2.223	₹.	3. 228	E252,	-, 235	14734,		1.11.	
E2013 (E3233	2.	5. 599		2, 229	:3 : :.	-, 248	15354.			
50018 (50008	₹.	8, 208	₹.	5. 238	3277.	~, 233				
E2323 (128023	7.	2, 222	2.	2. 222	F83.	3.3				
55555 / 55555.	3.	555.5		8.000	77£.	-, 224		.::3		
228632 (*******	٦.	555.5	₹.	255.5	5:.	-, 283				2,222
ALL RETURNS. Total	٥.	2. 229		8.088	27612.	-, 228				

13. 16 777. 1957

3:20 DM

4. 100 5.4





STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15 INCREASED STANDARD DEDUCTION Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CNLY

INCRESC	SED STHUMBER	DEDUCTION				1303 FS.	veis or inc	2046		
INCOME CLASS	NUMBER OF	RETURNS	TAXABLE	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	E
INCOME CLASS	SAMPLE	AGGREGATE	PI ON Y	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHENCE
(DOLLARS)		(000'5)						(\$ MIL)		
******** (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	33.9	.0
5000 (10000	227	53.3	42.6	42.6	298.0	298.0	0.0	157.3	158.0	.0
10000 (15000		42.3		30.6	500.3	500.3	0.0		211.5	
15000 (20000	118	31.2	29.1	29.1	547.9		0.0	301.2	302.4	1.2
20000 (30000	198	49.7	43.1	43.1	1047.9	1047.9	.0	616.1	619.0	2.3
30000 (50000	237	56.1	64.6	64.6	2173.0	2173.0	0.0	1440.7	1444.9	
50000 (100000	197	26.4	24.9	24.9	1344.6	1344.6	0.0	307.4	908.8	1.4
100000 (200000	129	3.2	2.9	2.9	325.6	325.6	0.0	208.7	208.7	.0
200000 (******	121	6	.6	.6	158.7	158.7	0.0	79.9	79.3	5.0
100000 (200000 200000 (******** TOTALS	16 99	316.1	261.8	261.8	6328.1	5 328. 1	.0	3956.7	3967.2	10.5
1)100UE 01 400	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	AX .
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000		6.2								
5000 (10000		5. 4								0.0
		24.7						2.4		0.0
15000 (20000	19.0		177.4				1.3			0.0
20000 (30000	40.0	39.5	313.2				.7			0.0
30000 (50000	61.8		535.6	531.4			.6			0.0
50000 (100000	25.1	25.1	377.6	376.1	88.0			1.0	0.0	0.0
100000 (200000	3.0	3.0	110.0	110.0	10.9	10.9	.1	.1	0.0	0.0
200000 (****** TOTALS	.6	.6	78.2	78.2	2.5	2.5	.0	.0		0.0
TOTALS	186.2	181.4	1890.8	1880. 1	743.0	743.2	6.4	6.4	0.0	0.0
11/00/E St 000	TA	(POSITIVE	PORTION)	συ	TLAYS (NEG	ATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS		X PLAN						PLAN X	PLAN Y	
(DOLLARS)	(\$ MIL	_) (\$ MIL	.) (\$ M	IL) (\$	MIL) (\$	MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000			8	.0	0.0	0.0	0.0	.8	.3	.0
5000 (10000	4.			.0	2	2	0.0	. 4.2	4.2	.0
10000 (15000	6.				-1.8	-1.8	.0	4.6	4.6	.0
15000 (20000	11.			.1	4	-, 4	0.0	11.1	11.2	.1
20000 (30000	27.			.2	0.0	0.0	0.0	27.7	27.9	.2
30000 (50000	74.			.3	0.0	0.0	0.0	74.9	75. 2	.3
50000 (100000	55.			.1	0	0	0.0	55.9	56.1	.1
100000 (200000	15.			.0	0.0	0.0	0.0	15.9	15.9	.0
200000 (******* TOTALS	7.			0.0	0.0	0.0	0.0	7.1	7.1	0.0
	204.		3	.7	-2.4	-2.3	.0	202.2	203.0	.7



Policy Economics Group Personal Indian Tax Your Policy Economics Group

STRENGT FOR CENTER ARTHER BARRIES FO REELING FOR STATE ARE BELLED FOR MOLTHUR

Flan X: CONFERENCE BILL

PROVISIONS #1 - 14

DINGREASED SUPPORTS DESCRICTION ASSUMES THE PROPERTY OF THE PR

Income Classifier: EXPANCED INCOME

Data for: ALL RETURNS

1989 Levels of Income

				NONTAXABLE S YADE		x17- 8 J-88				
11275 11435	YENTA	XABLE	TAXA	SE	TAX DE	DREASES	GRX IN		773 33	
, 100° 1 00° 35	\LYEER	SMOUNT	NUMBER !	AYOUNT OF TAX	VUMBER	AMOUNT	VI-YEER	250N7	NAMES :	akaun af
	PETURNS	DEGREAGE	RETURNS	INGREASE	RETURNS	DECREASE	7570.3%5	1,4032462	===.=\=	2-2 35
.11.413)	(UNITS)	(\$ *i_)	(27175)	(\$ YIL)	(LNITS)	(\$ MIL)	(LN175)	,\$ ** <u>;_</u> ;		: Y.L.
	2.	3, 223	3,	3. 232	ð.			. 222	2.	
5555: 5552	г.	5.559	٤.	2.220	۶.	8.388	1235.		:::.	
15359 : (2534	3.	3, 323	ð.	2. 229	:233,		1:57.			
15203 TG525	3.	2.200	۲.	5. 223	₹.	3.222	5755.			
58558 / 55555	ζ,	3. 282	a.	5. 222	1223.	-, 211	13444,			
32022 . 33022	٤.	3.222	۲.	255.5	1315.	889	17825.		3853.	
52382 : 138828	3.	5.003		3. 228	2.		52 53 ,	.123		
159152 1 36556.	2.	222.7	ð.	5.226	č.	3. 222	31,	. 222		
300000 (******	₹.	2. 233	8.	3.228	₹.	655.5	2.			
MEMILE. Total	ζ.	2, 202	ĉ.	8. 228	3623.	838	68733.	.753	4772.	315.
·····	2.	3, 222	٥.	2, 223	3.	2.228	2.	2.222		
E222 - 12026	₹.	2. 223	٤.	3.228	ð.	655.5	٠.5	555.5	**	2.222
12222 . 2222	3.	3, 222	3.	3. 232	٥.	3, 322	2.	3, 222	2.	2.377
5555E : 565E.	٤.	3. 322	a.	5, 200	2.	2.223	٤.	2.120	ž.	2,627
28828 : 20008	2.		2.	3. 220	2.	2. 228	2.	3, 222	•	1, 223
20022 / 50010	ð.		٤.	655.5	₹.	3, 230	.5			2,022
E0222 102268	٥.		.5	3. 223	۷.		2.		3.	
88555E - 36555.	₹.		₹.	3, 222	ê.	3. 236	۲.			
200222 (******	۲.	2.222	2.	2.27è	ζ,		٥.	2, 223		
			ž.	3, 223	٤.		۶.	8,008	÷	
E223	2.	2, 222	ð.	2. 202	۲.	3.322	::2	. 222	1.	
F285 . 282 2	₹.	2,220	2.	2, 202	٤.	8. 882	.835.	.202	121	3, 202
.1222	δ.	2, 299	2.	2. 222		-, 221	3157,	, 223	2	
\$595E : 555E.	٥.	2.222	٠.	0.220	ð.	0.220	£75I.	. 273	::::	.023
35556 : 35556	2.	2. 202		8. 288	1229.	-, 31.	13444,			
32238 (52023	₹,	8.222		2.820	:3.5.	823	:7925.	. ::::		
E2728 (123228	ð.	2. 222		855.5	2.	3. 223	:::::	23		
22622 22622	.5	8.888		8,020	₹.	853.6	1:	, 222		
278282 14444444	2.	2. 222		2.223	5.	3. 32 8	2	3. 223		
	٠. ٤.	5. 505		2.222	3633.	228		.753		
PLL RETURNS, Total	c.	c. e.e.	٤,		3012,	-, :25	367231	1.44	- (,	,

Bill Iv

** 717 915



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

RATE CH	IANGES AND S	URTAX				1989 Lev	els of Inc	owe		
THOOMS OF SOC	NUMBER OF	RETURNS	TAXABLE !	RETURNS	ADJUST	ED GROSS I	NCOME	тахі	ABLE INCOME	
INCOME CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)			(000°S)		(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******* (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	34.2	.2
5000 (10000	227	53.3	42.6	42.6	298.0	298.0	0.0	158.0	157.8	1
10000 (15000	155	42.9	30.6	30.6	500.3	500.3	0.0	211.5	210.2	-1,3
15000 (20000	118	31.2	29.1	29.1	547.9	547.9	0.0	302.4	301.3	-1.1
20000 (30000	198	49.7	43.1	43.1	1047.9	1047.9	0	619.0	616.8	-2.3
30000 (50000	237	66.1	64.6	64.6	2173.0	2173.0	0.0	1444.9	1458.9	14.0
50000 (100000	197			24.9	1344.6	1344.6		908.8	935.5	26.6
	129			2.9	325.6	325.6	0.0			11.5
200000 (******		.6				158.7		79.9		8.5
TOTALS										
	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	TONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)		(\$ MIL)	(\$ MIL)			(\$ MIL)		(\$ MIL)
******* (5000	6.2	6.6	22.8		31.5	31.5	.0	.0	0.0	0.0
5000 (10000	5, 4	5.8	83. 1	83.3	86.6	86.6	٤.	.2		0.0
10000 (15000	24.7	24.7	192.1	193.5	97.1	96.9	2.4	2.4	0.0	0.0
15000 (20000	18.2	17.7	176.2	177.3	69.7	69.7	1.3	1.3	0.0	0.0
20000 (30000	39.5	39.4	310.2	312.5	138.9	138.8	.6	.7	0.0	0.0
30000 (50000	58.7	59.7	531.4	517.4	218.1	218.1	. 6	.6	0.0	0.0
50000 (100000	25.1	25.0	376.1	349.5	88.0	88.0	1.0	1.0	0.0	0.
100000 (200000	3.0	3.0	110.0	98.5	10.9	10.9	.1	.1	0.0	0.0
200000 (******				69.8				.0		0.0
TOTALS				1824.4				6.4		0.0
	TA)	(POSITIVE	PORTION)	0U	TLAYS (NEE	SATIVE PORT	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN	y DLAN	Y CHA	AIGE DI	ON Y C	OLON V	CHONGE	PLAN X	OLGN Y	CHONGE
(DOLLARS)	(\$ MIL						(\$ MIL)	(\$ MIL)	(S MIL)	(5 MIL)
·****** (5000			8	.0	0.0	0.0	0.0	.8	.8	. (
5000 (10000	4.	4 4.	4	0	2	2	0.0	4.2	4.2	-,
10000 (15000	6.	4 6.	3	0	-1.8	-1.8	()	4.6	4.5	(
15000 (20000	11.	6 11.	5	1	-, 4	4	0.0	11.2	11.1	
20000 (30000	27.		8	1	0.0	0.0	0.0	27.9	27.8	
30000 (50000	75.			1.2	0.0	0.0	0.0	75.2	76.4	1.
50000 (100000	56.			2.3	0	0	.0	56.1	58.4	2.
100000 (200000	15.			1.2	0.0	0.0	0.0	15. 9	17.1	1
200000 (******	7.			.9	0.0	0.0	0.0	7.1	8.1	
TOTALS	205.				-2.3	-2.3	0	203.0	208.4	5.5
	,,									



DISTRIBUTION OF STOTE TON CHANGE AND NUMBER OF RETURNS GAFESTED FOR MONTANA

Flan to CONFERENCE BILL

FREVIE: 2/8 #1 - :5

Proces Classifiem: EXPANDED ENCORE

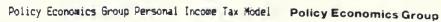
	HENCE PROVISION #15		Data	 	RETURNS		
37.0	CHANGES AND SURTAX				Levels		
	10707) T W TAYADI T						

				NONTAXABLE						
INCOME CLASS				is made Nale			TAX IN		TYPE OF	
.00.12 01.453	of Returns	CF TAX DEDREASE	OF RETURNS	AMEUNT DE TAX INCREASE (\$ MIL)	GF RETURNS	OF TAX	NUMBER 3F PETURNS	OF TAX INDREASE		PACINATION TEX SHAVE
* * * * * * * * * * * * * * * * * * * *										
*******	3.	2. 222	ð.	2. 222	10	208	<u> </u>	314	,	2, 123
5255 (19659	3.				:755.	- 2:25	2	25.53	3.	
12222 (15028	2.			655.6	18118.	- 363	352	. 225	2.	
15000 (20000		2.222			:3283.	- 263	:657	.8.5	E23.	
22998 (38929		2. 200		3. 322	23933.			. 157		
38888 (58888		3. 223			23675.			1.356		
53228 (188828		2.222			2.0073.			2,337		
	2.							1, 177		
	ð.							.916		
TEMIZE. Total										.5.
. Efficie Crai	e.	0.000	6.	6. 666	15/15.	-,5.5	12.22.	2, (5,5		٠٠.
5022	2.	2. 228	٤.							
E222 / 12269	۶.	855.6	€.	895.5	₹.	6.628	€.	2. 222	383.	8,723
12202 / 15020	2.	3. 320	J.	3. 222	3.	2. 322	3.	3, 322		2, 22
.5322 : 2323.	₹.	8. 888	₹.	255.5	€.	555.5	₹.	5. 555	₹.	2.22
22322 (32223	ð.		۲.	2. 222			2.	3.220	3.	2, 22
52825 + 52823	ě.	5.020	₹.	895.5	1350.	-, 225		85.222		
E0020 (100200	2.		2.		2.	2. 388	2.	2. 220	2.	1, 23
99559E) 95555.	٥.	5. 323	а	2 223	4.	656.6		655.5	3.	
200020 (******	3.	3, 223	ð.	3. 202	.5	3. 289		5, 313		
ON-FEMILE, Forel	è.	8.828	3.	6.88.6		225		2.222		
-+++++++ (5222	3.	3. 299	,	2 222	574 .	020		224	124.	- . 233
	ē.			2, 223						
	ð.			5. 223	12112	-, 249	:::	.223	1	
.5828 / 5268	₹.		ě.	3. 320	13285.			.215		
20729 (20723	2.			2,288				57		
38223 (58888	٥.			2.269	25855.	159			1738.	
52223 (122222					25055. 2.				.42.	
	2.			2.223						
22222 (22652)	ζ.				Ξ4,			17.77		
222023 (*******	2.			6. 200	ž.			.313		
FLL FETLANS, Total	2.	8. 300	∂.	2.280	74546.	-, 322	73135.	5. 184	3272.	. 235

*3\.. 16 FEE. :987

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** Run 315



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS CNLY

THOOME OF SOS	NUMBER OF	RETURNS	TAXABLE !	RETURNS	ADJUST	ED GROSS	INCOME	TAX	ABLE INCOM	Ε
INCOME CLASS	SAMPLE A	GGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLARS)	(UNITS)	(000°S)	(00015)	(00015)	(\$ MIL)	(\$ MIĹ)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
******** (5000	317	42.6	23.4	23.4	-67.9	-65.1	2.8	34.2	34.2	.0
5000 (10000	227	53.3	42.6	42.9	298.0	302.8	4.8	157.8	158.2	. 4
10000 (15000	155	42.3	30.6	30.6	500.3	503.1	2.8	210.2	212.5	
15000 (20000	118	31.2	29.1	29.1	547.9	553.2	5.3	301.3	305.0	3.7
20000 (30000	198	49.7	43.1	46.0	1047.9	1062.0	14.1	616.8	626.4	9.6
30000 (50000	237	66.1	54.6	64.6	2173.0	2214.0	41.0		1495.6	36.7
50000 (100000	197	26.4	24.9	24.9	1344.6	1380.7		935.5	953.5	18.1
100000 { 200000	129	3.2	2.9	3.1	325.6	369.9			260.3	40.7
200000 (******	121	.6	.6	.6	158.7	209.8			137.1	
TOTALS	1699	316. 1		265.3	6328.1	65 30.3			4183.5	160. 4
Thiodher of ood	ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPT	TONS	STATE TAX	CREDITS	MINT	AX
INCOME CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLARS)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)			(\$ MIL)	(\$ MIL)
******* (5000	6.6	6.6	22.6	22.6	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	5.8	5.8	83.3	83.4	86.6	86.6			0.0	
10000 (15000	24.7	24.7	193.5	193.9	96.9	96.9		2.4		
15000 (20000	17.7	17.7	177.3	178.8	69.7	69.7		1.3	0.0	
20000 (30000	39.4	39.9	312.5	313.9	138.8		.7		0.0	0.0
30000 (50000	59.7	59.7	517.4	521.6	218.1	218.2			0.0	
50000 (100000	25.0	25.0	349.5	352.3	88.0	88.0		1.0		
100000 (200000	3.0	3.0	98.5	100.0	10.9	11.6				0.0
200000 (******	.6	.6	69.8	70.4	2.5	2.6				0.0
TOTALS	182.4		1824.4	1837.0	742.9	747.0			0.0	. 0.0
	TAX	(POSITIVE)	PORTION)	00	TLAYS (NEG	SATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME CLASS	PLAN :	X PLAN	Y CHA	NGE 21	AN X P	PLAN Y	CHANGE	PLAN X	PLGN Y	CHANGE
(DOLLARS)		(\$ MIL							_	
******* (5000	. 1	в .	8	.0	0.0	0.0	0.0	.8	.8	.0
5000 (10000	4.					2	0.0	4.2	4.2	.0
10000 (15000	6.				-1.8	-1.7	. 1	4.5	4.6	. 1
15000 (20000	11.			.1	-, 4	-, 4	0.0	11.1	11.3	. 1
20000 (30000	27.			. 4	0.0	0.0	0.0	27.8	28.2	. 4
30000 (50000	76.			2.1	0.0	0.0	0.0	76.4	78.5	2.1
50000 { 100000	58.			1.4	0	0	0.0	58.4	59.8	1.4
100000 (200000	17.			3.8	0.0	0.0	0.0	17.1	20.9	3.8
200000 (******	8.			5,2	0.0	0.0	0.0	8.1	13.2	5. 3
	9.		_				71.0	3	- 41 -	416



DISTRIBUTION OF STATE TAX CHANCE AND NUMBER OF RETURNS AFFECTED FOR MONTHAA

Plan X: CONFERENCE SILL

ARCVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED #INIMUM TAX

Income Classifier: EXPANCED INCOME

Data for: QLE RETURNS

1989 Levels of Income

		Y TAXABLE	PRESENTLY		RETURNS	RETURNS WITH A CHANGE IN TAX CORECLLY			RETURNE WHOLE CHANGED THEIR		
INDEXE CLASS			TAXA		TAX DE	CREASES	TEX IN	CREASES		DEDUCTION	
. 1.6.2 06133	NUMBER	AMOUNT	NUMBER	AMOUNT	WUMBER	AMOUNT	NUMBER	AMOUNT		AMOUNT OF	
	DF .	OF TAX	35	OF TAX	QF .	OF TAX	QF	CF TAX	J=	724	
	RETURNS	CECREASE	RETURNS	INCREASE	RETURNS	DEDREASE	RETURNS	1.032052	RETLEVS	1-21.32	
(37112375)	(UNITS)	(\$ MI_)	(ENITS)	(S MIL)		(\$ YEL)					
6552) ******	3.				8.	815	8.	5.222	2.		
2009 (19656	2.	2. 322	.5	3. 838			ð.	2.220	2.		
.2002 (15030	3.	3, 333	8.		2.		2.	2. 222		1, 200	
15000 (30000	.5	3. 328	₹.		2.				ž.		
20025 30998	8.	2. 223	2.		8.	2. 222	٥.	e. eee	ċ.		
11111 (51111	₹.	595.5	3.	5.86.5	ð.	5.222	٠,5	3. 233	č.		
22,568 (.52,568	3.	2. 228		2. 288			47.	.221	2.		
196262 262665	₽.	3. 202	∂.		1269.		5.	2. 223	č.		
220282 (*******	₽.		ð.		297.		₹.	2.200	3.	3, 236	
TEMIZE. Total	₹.	2. 238	∂.	S. 200	3478.	573	47.	.221	₹.	2, 222	
***** . 5202	ē.	2. 200	ž.	3. 122	٤.	3. 202	ĉ.	2.228	₹.	2, 222	
Tees (18882	٤.	2. 200	2.	5. 200	8.	555.5	3.	555.6	- 2,	5. 300	
12222 (15000	8.	3.263	₹.	8. 228	.5	8. 224	ð.	3. 223	2.	6.126	
5955E) 855E.	₹.	3. 202	9.	865.5	3.	856.5	d.	555.5	2.	5.026	
38888 (38888	δ.	3. 223	2.	665.6	8.	3. 202	₹.	2. 268	3.	0.138	
32828 (58828	8.	3. 233	8.	8. 888	ð.	8. 222	ð.	655.5	٠.5	2.88	
55359 (133555	3.	2. 308	ð.	2. 202	3.	2. 333	2.	2.220	2.	2. 222	
622225) 295223	ð.	2.000	8.	6. 288	₹.	8.888	2.	555.5	ě.	2. 828	
222220 (*******	٥,	2. 322	3.	8. 228		2. 223		2. 200			
CY-:TEMIZE, Total		3. 308		3. 383				2,289			
****** (522 %	ş.	8, 222	9.	2. 202	3.	215	ð.	ð. 2 24		1.22	
5202 (12000	٥.		3.	8, 288	٤.		2.	2.222		2. 222	
12220 (15220	à.	2, 243				204	2.				
:5022 ! 20020	ð.	9. 296	₹.	6.888	è.	3. 298	٥.	6.000	٤.	2, 200	
20000 : 30000	€.	ð. 20g	ð.	8.262	2.	8. 200	.5	2.222			
38888 (58888	٥.	9. 223	ð.	655.6	ē.	865.6	2.	555.5	٤.		
555561) 55562	٥.	2.200	9.	3. 223	1901.	-, 392	47,	. 281	2.	2, 22	
39252 (229262	₹.	9. 222		5.363	:257.	1+6	8.	3. 202			
200000 (******	ð.	2. 233	ð.	2. 228	297.	311		2. 232			
ALL PETURNS, Total	3.	3.208		3. 228	3476.	573	47.	:55.	è.		

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** Run 918



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

DESTRICTIVE ADDOCTOR TO CHARLET						4707 GCTG13 77 FFGMC						
INCOME CL	000	NUMBER OF	RETURNS	TAXABLE S	RETURNS	ADJUST	ED GROSS I	NCOME	TAXABLE INCOME			
INCOME CL	.H33	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE	
(DOLLARS	3)		(000°S)			(\$ MIL)		(\$ MIL)				
******** (5000	317	42.5	23.4	23.4	-65.1	-65.1	0.0	34.0	34.0	-, ()	
5000 (10000	227	53.3	42.9	42.9	302.8	302.8	0.0	158.2	158.2	0.0	
10000 (15000	155	42.9	30.6		503.1	503.1	0.0	212.5	213.2	.7	
15000 (20000	118		29.1	29.1	553.2	553.2	0.0	305.0	305.9	. 9	
20000 (30000	198	49.7	46.0	45.0	1062.0	1062.0	0.0	626.4	627.6	1.2	
30000 (50000	237	6 6. 1	64.6	64.6	2214.0	2214.0	0.0	1495.6	1498.9	3.2	
50000 (1	000001	197	26.4	24.9	24.9	1380.7	1380.7	0.0	352.6	95 3. 6 250. 2	1.0	
100000 (3	200000	129	3.2	3.1	3. 1	1380.7 369.9	369.9	0.0	259.5	250.2	.7	
200000 (#	****	121	.5	.6	.6	209.8	209.8	0.0	134.3	136.5	2.2	
TOTAL	_S	197 129 121 1699	316.1	26 5. 3	265.3	6530. 3	6530.3	0.0	4178.1	4133.0	3.3	
		ITEMIZED	RETURNS	DEDUCT	IONS	EXEMPTIONS STATE TAX			CREDITS	MINTAX		
INCOME CL	LASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	
(DOLLARS	6)	(000°S)						(S MIL)				
****** (5000	6.6		22.8	22.8	31.5	31.5	.0	.0	0.0	0.0	
5000 (10000	5.8		83.4	83.4	86.6	86.6	.2	٤.	0.0		
10000 (15000	24.7	24.7	193.9	193.3	96.9	96. 9	2.4	2.4	0.0	0.0	
15000 (20000	17.7	17.7	178.8	177.9	69.7	69.7	1.3	1.3	0.0	Ú. Ú	
20000 (30000	39.9	(9, 9	313.9	312.7	141.9	141.3	.7	.7	0.0	0.0	
30000 (50000	59.7	59.7	521.6	518.4	218.2	218.2	.6	.6	0.0	0.0	
50000 ()	100000	25.0 3.0	23.0	353.2	352.2	88.0	88.0	.7 .6 !.0	1.0	0.0	0.0	
100000 ()	200000	3.0	3.0	101.4	100.7	11.6	11.6	.1	.1	0.0		
200000 (¥	*****	.6	.6	73.3	71.1	۲.۵	٥.٥	.0	. 0		0.0	
TOTAL	LS	182.9	182.9	1842.4	1832.4	747.0	747.0	6.5	5.5	0.0	0.0	
		TA	X (POSITIVE	PORTION)	OU.	TLAYS (NEG	ATIVE POR	rion)	TAX (N	ET OF BUTL	AYS)	
INCOME C	LASS	PLAN	X PLAN	у сня	NGE PL	an x p	LAN Y	CHANGE	PLAN X	PLAN Y	0-4V6E	
(DOLLAR	S)	(\$ MI								(s MIL)	(\$ MIL)	
******* (5000				0	0.0	0.0	0.0	.8	.8	0	
5000 (0.0	2	2	0.0	4.2	4.2	0.0	
10000 (. 4		-1.7	-1.7	.0	4.6	4.6	.0	
15000 (11			.0	4	4	0.0	11.3	11.3	.0	
20000 (28		. 3	. 1	0.0	0.0	0.0	28. 2	28.3	.1	
30000 (78			.3	0.0	0.0	0.0	78.5	78.7	.3	
50000 (59		.8	.1	0	0	.0	59.7	59.8	.1	
100000 (50		. 3	.1	0.0	0.0	0.0	20.7	20.8	.1	
500000 (*		12			.2	0.0	0.0	0.0	12.9	13.2	.2	
TOTA	LS	223	.3 224	.1	. 8	-2.3	-2.3	.0	221.0	221.8	.8	



DISTRIBUTION OF STATE TAY CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 18

Data for: ALL RETURNS

Plan Y: CONFERENCE RUN #19

SEHAVIERAL ADJUSTMENT TO CHARITABLE

1989 cavels of Income

	SCINTING NOOCHTON TO CONTINUE					1707 LEVELS J. 170 ₂ MC						
			Y TAXABLE IS MADE	PRESENTLY MONTAXABLE RETURNS MADE			WITH A CHAN	7271978 AP: 1-				
		ACNTA	EXABLE	TAXA	BLE	TAX DE	TAX DECREASES		TOX INCREASES		TYPE OF DEDUCTION	
1/00%	E CLASS	NUMBER GF		NUXBER OF				NUMBER			AYOUNT OF	
		RETLASE		RETURNS								
38L	LARS)	(LAITS)										
+++++++		c.					282					
	:2922	2.	9. 559		9. 568	8.			526.5	2.		
12323 (ð.	3, 200		8. 728	ð.		1E4.		ā		
15398 (3.	35.232		2.228	.5		13837.	.243	ě.	2.222	
29399 (3.	3. 223		2. 222	3.			. 275	Ž.		
39999		٤.	3. 323	.5	8.888	:9.		42627.	251	2	2.022	
65355		₹.	8.258	2.	655.5	9.		21713.	. 394	- č.		
. 22222 (٤.	8.888	3.	2. 200	9.	255.5	:913.	. 672	₹.		
322255 (٥.	8.000	٥.	2.220					2.		
ITEMIZE.	Total	€.	8. 828	2.	₹. 20€	32.	883	123128.	.8:4	€.	2.222	
(******* (5228	ð.	2. 200	₹.	2. 200	8.	2. 220	2.	2.220	2.	2. 222	
5888 (19992	₹.	2.223	2.	8. 220	.5	8.002	ē.	3. 322	2.	3. 222	
19889 (12300	3.	8. 228	2.	8. 200	2.	2. 230	ð.	855.5	2.	2, 633	
15208 (E2028	₹.	655.6	3.	8598.6	٥.	3.220	₹.	3.333	ê.	8.338	
28353 (32223	ð.	3. 200	ð.	2. 228	8.	8. 229	٥.	3. 200	2.	2.022	
35555 (3.		2.	8. 222	٥.			8. 202		2,821	
52000 /			8. 220		8.028		2. 222				2.282	
100000 (ð.					8.208				8.888	
		٥.					2. 222					
		٥.		2.		8.				ξ.		
•• <i>•••</i> •• (52-20	ð.	è. 388	ð.	2. 200	4.	283	ð.	2. 228	3.	2, 222	
-	19965	٥.	3.200	3.	8. 308	2.		8.		3.		
18328 :		3.	3. 220	ð.	5. 228	3.	5. 322	15146.	. 324	2.	2, 222	
:5220 (٥.	3. 222	₹.	3. 363	2.	8. 888	13837.	. 249	2.	2.222	
26.959 (ð.	3. 232	2.	9. 239	ð.	2.200	28175.	. 273	2.	2, 222	
1 2002		3.	8.888	ð.	9. 959	:3.	888	42587.	.251	3.	3.722	
	126250	₽.	8. 200	ð.	3. 388	9.	291	21713.	. 234	3.	3. 238	
. 20030 (₹.	8.888	ð.	8. 223	٥.	3. 329	1913.	. 272	ð.	2.288	
355555		ð.	3. 282	3.	3. 232	3.	3. 200	529.	.244	ð.	2.222	
ALL RETURN		₹.	8. 800	₹.	3. 223	32.	223	123128.	.314	٤.		
401 1510XV	2. 101dl	€.	0.000	C.	p. 660	JC.	-, 663	.59:50.	. 514	C.	6,600	

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** Run 319



STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT, 1989 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL ALL PROPOSALS

Data for: FEDERAL FILERS ONLY 1989 Levels of Income

11004	~	NUMBER OF	RETURNS	TAXABLE !	RETURNS	· ADJUSTE	ED GROSS 1	INCOME	TAXABLE INCOME		
INCOME (CLASS	SAMPLE	AGGREGATE	PLAN X	PLAN Y	PLAN X -	PLAN Y	CHANGE	PLAN X	PLAN Y	CHANGE
(DOLLAR	RS)	(UNITS)	(000°S)	(000°S)	(000°S)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL
******* (317	42.6	23.4	23.4	-80.3	-65.1	15.8	32.7	34.0	1.3
5000 (10000	227	53.3	42.7	42.9	292.4	302.8	10.4	154.5	158.2	3. 7
10000 (15000	155	42.9	30.6	30.6	479.6	503.1	23.5	136.3	213.2	16.
15000 (20000	118	31.2	29.1	29.1	510.1	553.2	43.1	285.7	305.9	20.3
20000 (30000	198	49.7	42.4	46.0	1031.6	1062.0	30.4	569.8	627.6	57.
30000 (50000	237	66.1	64.6	64.6	2142.6	2214.0	71.4	1353.9	1498.8	144,
50000 (100000	197	26.4	24.9	24.9	1293.1	1380.7	87.6	861.3	953.6	32.
100000 (200000	129	3.2	2.9	3.1	314.7	369.9		203.8	250.2	56.
200000 (1		121	6		.6	150.0	209.8			136.5	62.
TOTA		1699	316. 1	261.1	265.3	6133.3	6530.3		3731.9	4188.0	455.
		ITENIZED	RETURNS	DEDUCT	IONS	EXEMPT	IONS	STATE TAX	CREDITS	MINT	АХ
INCOME (CLASS	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y	PLAN X	PLAN Y
(DOLLA	RS)	(000'5)	(000'5)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$1M(L)	(\$ MIL)	(\$ MIL
·******* (5000	6.2	6.6	20.5	22.8	31.4	31.5	.0	.0	0.0	. 0.
5000 (10000	4.8	5.8	82.8	83.4	85.3	86.6	.2	.2	0.0	0.
10000 (15000	23.7	24.7	190.0	193.3	93.9	36.3	2.5	2.4	0.0	0.
15000 (20000	20.0	17.7	155.8	177.9	69.7	69.7	1.4	1.3	0.0	0.
20000 (30000	39.6	39.9	338.9	312.7	136.9	141.9	1.8	.7	0.0	0.
30000 (50000	63.1	59.7	593.9	518.4	218.0	218.2		.6	0.0	0.
50000 (100000	25.1	25.0	372.2	352.2	88.0	58.0		1.0	0.0	0.
100000 (3.0	3.0	105.0	100.7	10.8	11.6		.1	0.0	0.
200000 (.6		75.3	71.1	2.5	2.6		.0	0.0	0.
TOTA		186.0	182.9	1935.4	1832.4	736.3	747.0		6.5	0.0	0.
		TAX	(POSITIVE	PORTION)	ou	TLAYS (NEG	ATIVE POR	TION)	TAX (N	ET OF OUTL	AYS)
INCOME	CLASS	PLAN	X PLAN	y CHA	NGE PL	AN X P	LAN Y	CHANGE	PLAN X	PLAN Y	CHANG
(DOLLA	RS)	(\$ MIL	.) (\$ MIL) (\$ M	IL) (\$	MIL) (S	MIL)	(\$ MIL)	(\$ MIL)	(\$ HIL)	(\$ MIL
******** (7.		.1	0.0	0.0	0.0	.7	.8	
5000 (4.				2	2	0.0	4.1	4.2	•
10000 (5.				-1.9	-1.7	.1	4.0	4.5	
15000 (10.			.9	4	-, 4	0.0	10.4	11.3	
20000 (24.			4.2	0.0	0.0	0.0	24.1	28.3	4.
30000 (68.			0.1	0.0	0.0	0.0	68.7	78.7	10.
50000 (52.			7.9	0	0	.0	51.9	59.8	7.
100000 (200000	15.	2 20.	8	5. 7	0.0	0.0	0.0	15.2	20.8	5.
		6.	5 13.	2	c 7	0.0	Δ Δ	0.0	5.5	13.2	6.
200000 (*****	0.	7 17"	Č .	6.7	0.0	0.0	V. V	2. J	10.6	u.



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL ALL PROPESALS

Data for: ALL RETURNS 1989 Levels of Income

		PRESENTLY TAXABLE RETURNS MADE		NONTAXABLE S MADE	RETURNS	WITH A CHAN	EE IN TAX L	:43:1:17	3,016		
74 70M2 Ct 600	NONTA		TEXA		TAX DE	CRESSES	TEX INCREASES				
INCOME CLASS	ALYSER OF TETLIANS (LNITS)	AYOUNT OF TAX DECREASE (\$ YEL)	NUMBER OF RETURNS (UNITS)		VEMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MSL)	NEMER 2F RETURNS (UTTA)	AMBLAT OF TAX INCREASE (8 MIL)		AMELIAT DE TOU DESIGNE	
: d disemple	16/1, 3/		1641.31	13 1177	10:11:37	19 6353	(0.411.2)	19 7347	(LNITE)		
/ 5333	,	2 222		2 222	/3	200	,		,		
5555) ******	ð. 3	8. 229	ð.	3.202	48.	222	?. 777	2, 223	2.		
5268 (12222	8.	2. 229	2.	2. 222	23,	322	737.	. 812	2.		
18888 (18888	ð.	8. 328	<i>2.</i>	2. 223	1550.	825	:5:53.	.459	ě.		
55665) 66651	ð.	8. 228	ð.	3. 200	60.	229	13255.	.759	4451.		
6852E > 6995E	0.	865.5	3436.	. 198	8.	3. 388	37250.	3. 581	181.		
32999 (52698	2.	9. 229	19.	. 263	1931.	206	58933.	9,945	-522.		
50000 (;02000	8.	6. 508	9.	. 832	8.	9. 228	25118.	7, 592	. 45,		
100000 (200000	₹.	3. 223	58.	.136	₹.	200	2358.	5.57:		2. 022	
256258 (*******	д.	3, 288	3.	. 387	15.	-, 227	597.	6. 538	ê.		
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